



STATE OF CONNECTICUT • COUNTY OF TOLLAND
INCORPORATED 1786

TOWN OF ELLINGTON

55 MAIN STREET • P.O. BOX 187
ELLINGTON, CONNECTICUT 06029-0187

March 10, 2006

To the Board of Finance: Robert K. Pagani, Chairman
Richard J. Cleary
Robert J. Clements
Mark A. Joyse
Barry C. Pinto

As required by the Town Charter Section 1003, the proposed budget for Fiscal Year (FY) 2006-07 is presented for your review.

REVENUES

GRAND LIST

As of February 28, 2006, the adjusted grand list for FY05-06 will generate an overage of \$39,561 in tax revenue than the adopted grand list used for the setting of the mill rate. (See Exhibit A)

For FY06-07, the 2005 grand list has increased 49.21% or \$373,960,083 over the 2004 grand list to \$1,133,896,084. This is the first grand list to break the billion dollar level. The majority of the increase is due to the Revaluation of all Real property. It is estimated that the growth without the Revaluation was approximately 4.0%. (See Exhibit B)

For the current revaluation of 2005 the average assessed house is \$289,456. The last revaluation (2000) the average assessed house was \$117,473.

STATE REVENUES

The Budget document incorporates the most current estimates of State Aid as of February 8, 2006, except for the Casino Revenue Assistance Grant. (See Exhibit C - from the State of Connecticut-Estimates of State Formula Aid to Municipalities 2004-2005, 2005-2006, and 2006-2007. This document explains the state grants, especially the Casino Revenue Assistance Grant).

Also, attached is the Connecticut Conference of Municipalities report – CCM Governor's State Budget Revisions for FY06-07 (See Exhibit D). Another CCM report is the State Governor's Proposed Budget Revisions (FY06-07): Car Tax Repeal and Small Increases in State Aid (See Exhibit E). This excellent report shows in graphs the decline in state aid from FY99-00 to the present.

School Grants

Education Cost Sharing Grant increased \$21,752 for FY 2006-07.

In FY 1993-94, the percentage of state revenues to education expenditures was 50.90%. For the proposed budget for FY 2006-07, the percentage is 31.70%. This lack of state aid impacts the mill rate for the town. (See Exhibit F)

If the State of Connecticut reimbursed Board of Education expenditures at 50.0%, the town would receive an additional \$4,865,305 or 4.34 mills.

Other State Grants

The School Grants are not the only grants that have declined over the years from the state. The table below shows the other major grants, it's high point in revenues and the present grant amount.

	<u>FY</u>	<u>Amount</u>	<u>FY06-07</u>
Town Road Aid	2001-02	\$186,215	\$152,273
Pequot/Mohegan	1998-99	\$131,089	\$ 85,748
Local Capital Improvement	1999-00	\$158,321	\$101,431

Housing Authority

The Board of Selectmen at the Board of Selectmen meeting of February 6, 2005, approved the request from the Housing Authority to waive the payment in lieu of taxes in the amount of \$8,888.51 for FY 04-05. Thus, this grant is no longer recorded.

Casino Assistance Grant

The grant amount of \$2,117,509 represents the amount of municipal revenue lost from eliminating the property tax on most cars.

This grant has not been recorded at this time in the proposed budget document due to the uncertainty of the grant being approved, and the exact dollar amount of the grant. State of Connecticut Office of Policy and Management has requested additional information from town assessors and tax collectors. Hopefully by budget deliberation time, the State of Connecticut will have finalized the grant.

Manufacture's Machinery and Equipment Exemption

There is proposed legislation to eliminate local property tax on manufactures machinery and equipment. If this legislation is approved, the town will lose \$337,555 in revenues (town tax and state grant).

DEPARTMENT REVENUES

Town Clerk Conveyance Tax reflects the extension of the Real Estate Conveyance Tax for FY 05-06, and for FY 06-07.

INVESTMENT EARNINGS

The increase in investment earnings is due to the increase in investment rates from FY 04-05 (average annualized yield of 1.83%) to FY 05-06 (average annualized yield of 3.58%).

OTHER INCOME

Cingular Wireless Cell Tower Rent

It is expected that the cell tower will be in operation for FY 06-07.

EXPENDITURES

The Proposed Budget for FY 06-07 represents an increase of \$5,995,876 from the Adjusted Approved Budget for FY 05-06, or over a sixteen percent increase. Major highlights follow.

Electricity/Gas/Water/Heating Fuel/ Gasoline and Diesel Fuel

All town departments have been impacted from the dramatic increases in rates for electricity, heating fuel, gasoline, diesel fuel for FY 05-06, and FY 06-07 Budgets. (See attached Exhibit G)

To summarize,

Electricity	January 2006 rate increase of 17.5 percent April 2006 rate increase of another 4.9 percent, total 22.4 percent January 2007, unknown increase at this time	
Heating Fuel	FY 04-05	\$1.15 per gallon
	FY 05-06	\$2.13 per gallon
Diesel Fuel	FY 04-05	\$1.25 per gallon
	FY 05-06	\$2.07 per gallon
Gasoline	FY 04-05	\$1.60 per gallon
	FY 05-06	\$2.31 per gallon
Water	Connecticut Water Company is seeking the first rate increase in fifteen years. Propose request is 20%, if approved effect January 2007.	

PROPOSED BUDGET

GENERAL OVERVIEW OF EXPENDITURES

	2005-06 Adjusted Approved Budget	2006-07 Budget Request	Dollar Increase (Decrease)	Percent Increase (Decrease)	2006-07 Percent Of Total Budget
Board of Education	\$ 23,888,655	26,518,265	2,629,610	11.01%	61.23%
Capital Outlay	408,862	527,600	118,738	29.04%	1.22%
Debt	1,957,609	1,912,410	(45,199)	-2.31%	4.42%
Total	<u>26,255,126</u>	<u>28,958,275</u>	<u>2,703,149</u>	<u>10.30%</u>	<u>66.87%</u>
General Government	9,078,303	9,848,792	770,489	8.49%	22.73%
Capital Outlay	624,460	3,178,846	2,554,386	409.06%	7.34%
Debt	1,233,502	1,176,354	(57,148)	-4.63%	2.71%
Contingency Fund	125,000	150,000	25,000	20.00%	0.35%
Total	<u>11,061,265</u>	<u>14,353,992</u>	<u>3,292,727</u>	<u>29.77%</u>	<u>33.13%</u>
Total Budget	<u>\$ 37,316,391</u>	<u>43,312,267</u>	<u>5,995,876</u>	<u>16.07%</u>	<u>100.00%</u>

AS PER BUDGET TABLE

General Government	\$ 12,394,414	13,087,556	693,142	5.59%	30.22%
Capital Outlay	1,033,322	3,706,446	2,673,124	258.69%	8.56%
Board of Education	<u>23,888,655</u>	<u>26,518,265</u>	<u>2,629,610</u>	<u>11.01%</u>	<u>61.23%</u>
Budget Grand Total	<u>\$ 37,316,391</u>	<u>43,312,267</u>	<u>5,995,876</u>	<u>16.07%</u>	<u>100.01%</u>

MILL RATE IMPACT

Average Assessed House \$289,456

FY06-07

Budget Request 28.4 mills Taxes \$8,220

Energy conservation

Over the years the town has incorporated numerous energy savings in town buildings including schools as they were renovated, such as Windermere School, Hall Memorial Library, Middle School, Center School, and High School. For example, the energy rebates were

High School	\$76,307
Center School	\$29,454
Middle School	\$13,294
Windermere School	\$15,765

GENERAL GOVERNMENT

Overview

The General Government increase is \$693,142 or 5.59% from the FY 05-06 Budget.

BOARD OF SELECTMEN

Part-time position went full time.

TAX COLLECTOR

Up grade of Part-time position to full time Deputy Tax Collector

PLANNING AND ZONING

In FY 05-06, \$80,000 was provided for the Plan of Conservation and Development. For FY 06-07, an additional \$30,000 is provided to complete it.

INLAND WETLAND AGENCY

Funding for legal notices, and third party consultants to provide opinions regarding applications

BUILDING DEPARTMENT

Funding for additional secretary needs and enforcement of town house numbering ordinance

ELLINGTON VOLUNTEER AMBULANCE

The Ambulance Fee Program will reimbursement General Fund \$59,000.

PUBLIC WORKS-GENERAL TOWN ROADS

Reflects ten year average for Overtime

PUBLIC WORKS-TOWN ROAD AID MATERIALS

Reflects four year average

PUBLIC WORKS-ENGINEER & INSPECTIONS

Reflects the increase in development

RECREATION

It is important to note that for FY 05-06, revenues to expenditures were 60.00%.
For FY 06-07, revenues to expenditures are projected at 61.03%.

CULTURAL ARTS

Funding of \$5,000 has been requested from the prior year budget of \$100

HALL MEMORIAL LIBRARY

This budget has been impacted the most from the electricity, and heating fuel rate increases, and the on going maintenance of the building. Increase in funding for books, periodicals, and AV materials have been included.

DEBT SERVICE

Debt Redemption provides for interest expense for six months for the financing of the Airport Sewer Extension, and other Capital Projects.

INSURANCE

Represents a projected increase of health insurance of 15%, funding for increasing property values of municipal buildings

CONTINGENCY FUND/CAPITAL RESERVE FUND

Increase in contributions have been provided for

REFERENDUM

Each referendum cost \$5,000. This account also provides funding for Primaries – Governor, United States Senator.

CAPITAL OUTLAY

Overview

The Capital Outlay increase is \$2,673,124 or 258.69% from the FY 05-06 Budget.

Some of the major proposed projects are:

- Replacement of four DPW Dump Trucks
- Replacement of DPW Roadside Mower
- Ellington Volunteer Fire Department replacement of Engine Tanker
- Ellington Volunteer Fire department Additional Fire House
- Board of Education Student Technology Update Program

See budget book for detailed listing.

BOARD OF EDUCATION

Overview

The Board of Education increase is \$2,629,610 or 11.01% from the FY 05-06 Budget.
Education Cost Sharing Grant increase for FY 2006-07 is \$21,752.

The budget provides for the following Positions:

New Certified Positions:

Crystal Lake School	Increase grade 4 teacher from .5 to Fulltime
Windermere School	5 Add'l Lead Teacher days, FT Grade 5 Teacher
Ell. Middle School	FT Science Teacher, FT Social Studies Teacher
	.5 Remedial Math Teacher
Ell. High School	FT Science Teacher, FT Social Studies Teacher
	.5 Business/Computer Teacher; Tech Ed/Ad
Special Education	Inc. Sp Ed Teacher to FT; Ell Teacher

New Support Staff/Additional Hours

Special Education	Aides Districtwide
Ell. High School	Security Guard
Systemwide	1 Custodian, PT Data Base Technician, PT AD Sec

See budget book for detail.

COMPARISON OF MILL RATE INCREASE PERCENT TO CONSUMER PRICE INDEX

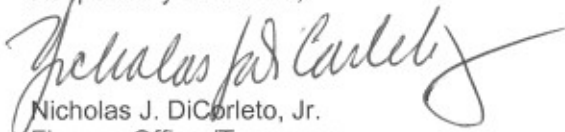
Since this is a Revaluation year, it is important to note the recent history of mill rate increases, the percent of increase from one year to another year, and the comparison of the mill rate percent increase to the consumer price index. The attached Table (See Exhibit H) provides the history of

mill rates from FY 1993-94 to FY 2005-06. Of the past twelve years, five years the percent of the mill rate increase to the consumer price index was less than the consumer price index.

FINANCIAL CONDITION OF THE TOWN

As of March 10, 2006, the Town of Ellington should end the FY 05-06 with an undesignated fund balance of \$11,637. To fund the proposed budget for FY 06-07, a mill rate of 28.4 mills will be required. To compute ones own tax impact, please use the format as shown in Exhibit I. One has to include the motor vehicles with your house to arrive at the true tax impact of the revaluation. Exhibit I shows the tax impact of various homeowners and their motor vehicles in different sections of the town.

Respectfully submitted,



Nicholas J. DiCorleto, Jr.
Finance Officer/Treasurer

EXHIBIT A

2004 GRAND LIST COMPARISONS-BUDGET TO ACTUAL				
		2005-06 ADOPTED BUDGET	ACTUAL	DIFFERENCE VARIANCE/ (OVERAGE)
TAX COLLECTOR REPORT FEBRUARY 2006			\$759,310,959	
ADDITIONS(SEE PRO RATES)			1,558,668	
REDUCTIONS			(2,536,801)	
NET ASSESSMENT		\$757,677,500	758,332,826	(\$655,326)
ESTIMATED PRO RATES		5,000,000	0	5,000,000
EST SUPPLEMENTAL MOTOR VEHICLES		6,750,000	12,295,805	(5,545,805)
ADJUSTED TO CURRENT YEAR LEVY		0		0
TAXABLE GRAND LIST		\$769,427,500	\$770,628,631	(\$1,201,131)
MILL RATE		0.03360	0.03360	0.03360
TAX REVENUE AT 100% COLLECTION RATE		\$25,852,764	\$25,893,122	(\$40,358)
APPROVED BUDGET COLLECTION RATE		98.00%	98.00%	98.00%
PROPOSED CURRENT YEAR LEVY		\$25,335,709	\$25,375,260	(\$39,551)
FOR APPROVED BUDGET-CURRENT LEVY		\$25,335,699	\$25,375,260	(\$39,561)
OVERAGE/(SHORTFALL) FROM BUDGET			\$39,561	
ONE MILL EQUALS		\$754,038		
TAX RATE 33.6 MILLS				

To: Robert K. Pagani, Chairman, Board of Finance, Members: Richard J. Cleary,
Robert J. Clements, Vaughn E. Gerber, Mark A. Joyse, Barry C. Pinto
Nicholas J. DiCorleto, Jr., Finance Officer/Treasurer

From: Rhonda McCarty, Assessor *Rm*

Subject: 2005 Grand List Analysis

Date: February 7, 2006

The 2005 Taxable Net Grand List grew by \$373,960,083 resulting in a total Net Grand List of \$1,133,896,084, an increase of 49.21% over the 2004 Grand List. The majority of the increase is due to the Revaluation of all Real Property. We were required by State Statute to perform a Revaluation for the October 1, 2005 Grand List.

A Revaluation is the process of estimating new "fair market value" for each parcel of Real Estate based on current market data. The resulting values were statistically tested to verify that they accurately and equitably reflect the fair market value as of October 1, 2005. The values also met the Performance Based Revaluations Standards required by the State of Connecticut.

The Real Estate portion of the Grand List added \$367,172,432 an increase of 57.19%. The amount of the increase is about what we expected. The last Revaluation was performed for the October 1, 2000 Grand List. The real estate market has experienced double-digit growth for each of the five years since the last Revaluation. New construction was also a factor in the increase, primarily in the residential sector.

The Personal Property list increased by \$2,379,904, 8.37% above last year. The growth is largely attributed to acquisition of assets by existing businesses and equipment coming off of the five year manufacturing exemption program.

The Motor Vehicle list grew by \$4,407,747, 4.92% over last year. The percent of increase is less than it was last year but typical of prior years.

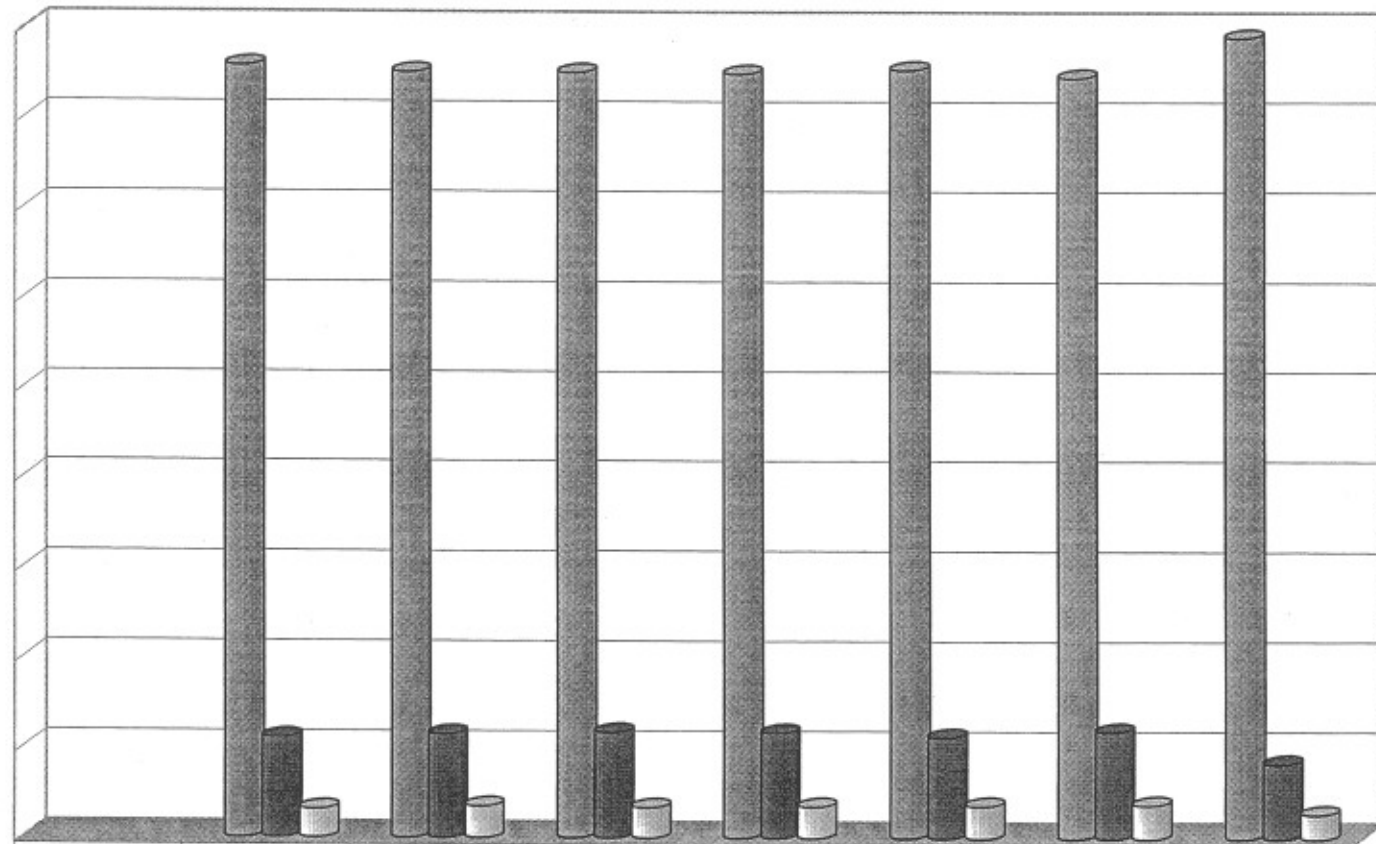
Due to the percentage increase of the entire Grand List, Veteran's Exemptions have been doubled.

Attached is a comparison of the 2004/2005 Grand List, graphs charting the change in Grand Lists, the contribution by type to the Total Net Taxable Grand List and the change in contribution to the Total Net Taxable Real Estate Grand List by classification. Also attached is the listing of the Top Ten Taxpayers

Cc: Michael Stupinski, First Selectman

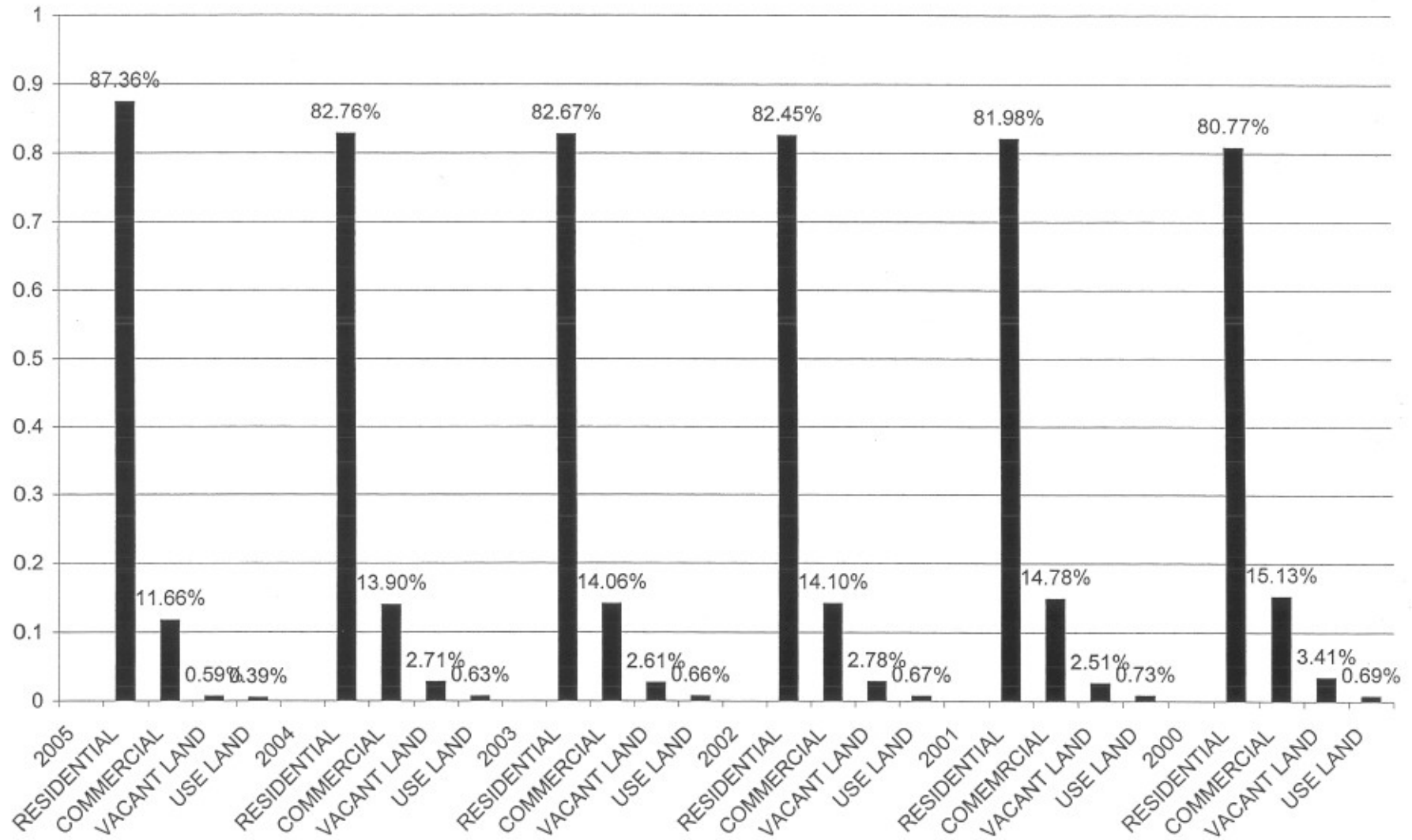
COMPARISON OF 2004 GRAND LIST USED FOR SETTING MILL RATE FOR F/Y 2005-2006 1/30/2005 [A] TO 2005 GRAND LIST AS OF 1/31/2006 [B]						
TYPE OF ACCOUNT	ASSMT YR	#OF ACCOUNTS	GROSS ASSESSMENT	TOTAL EXEMPTIONS	TOTAL NET VALUE	PERCENT INCREASE
REAL ESTATE REGULA	2004 [A]	5,384	632,935,044	3,086,130	629,848,914	
	2005 [B]	5,445	995,554,116	4,805,410	990,748,706	
CHANGE [B] - [A]		61	362,619,072	1,719,280	360,899,792	57.300%
PERSONAL PROPERTY	2004 [A]	754	35,205,160	6,787,929	28,417,231	
	2005 [B]	773	39,107,730	8,310,595	30,797,135	
CHANGE [B] - [A]		19	3,902,570	1,522,666	2,379,904	8.370%
MOTOR VEHICLE	2004 [A]	14,413	90,405,356	897,190	89,508,166	
	2005 [B]	14,433	95,062,133	1,146,220	93,915,913	
CHANGE [B] - [A]		20	4,656,777	249,030	4,407,747	4.920%
REAL ESTATE C/B	2004 [A]	149	13,250,690	1,089,000	12,161,690	
	2005 [B]	141	19,962,670	1,528,340	18,434,330	
CHANGE [B] - [A]		(8)	6,711,980	439,340	6,272,640	51.580%
GRAND LIST TOTAL	2004 [A]	20,700	771,796,250	11,860,249	759,936,001	
NET TAXABLE	2005 [B]	20,792	1,149,686,649	15,790,565	1,133,896,084	
CHANGE [B] - [A]		92	377,890,399	3,930,316	373,960,083	49.210%
CHANGE [B] - [A]			NET INCREASE		49.210%	
REAL ESTATE FREEZE	2004 [A]	0	0	0	0	
	2005 [B]	0	0	0	0	
CHANGE [B] - [A]		0	0	0	0	
REAL ESTATE EXEMPT	2004 [A]	166	50,755,250	50,755,250	0	
	2005 [B]	174	58,804,180	58,804,180	0	
CHANGE [B] - [A]		8	8,048,930	8,048,930	0	
PRE-BOARD OF TAX REVIEW						
AMOUNTS SHOWN IN DOLLARS						

CONTRIBUTION BY TYPE TO THE TOTAL NET TAXABLE GRAND LIST



GRAND LIST YEAR	1999	2000	2001	2002	2003	2004	2005
REAL PROPERTY	85.76%	85.07%	84.98%	84.90%	85.31%	84.48%	89.00%
MOTOR VEHICLE	11.05%	11.41%	11.62%	11.60%	11.09%	11.78%	8.28%
PERSONAL PROPERTY	3.19%	3.52%	3.40%	3.50%	3.60%	3.74%	2.72%

CHANGE IN CONTRIBUTION TO REAL ESTATE GRAND LIST BY CLASSIFICATION



TOP TEN TAXPAYERS 2005 GRAND LIST

TAXPAYER	ASSESSMENT
AUTUMN CHASE LLC	16,389,760
DEER VALLEY LLC	6,996,100
CORNFIELD ASSOC LIMITED	6,741,270
CONN LIGHT & POWER CO	5,735,990
CHAPMAN, GARDNER	4,666,920
GPT-HIGH MEADOW LLC	4,481,250
MEADOWBROOK APARTMENTS LLC	4,416,240
CONN WATER CO	4,349,820
NATURAL COUNTRY FARMS	4,023,080
CRYSTAL RIDGE LLC	4,016,440



STATE OF CONNECTICUT

OFFICE OF POLICY AND MANAGEMENT

MEMORANDUM

TO: Chief Executive Officers of Connecticut Cities and Towns

FROM: Robert L. Genuario, Secretary
Office of Policy and Management

DATE: February 8, 2006

RE: *Estimates of State Formula Aid to Municipalities*

Enclosed is the February 2006 edition of *Estimates of State Formula Aid to Municipalities*. This publication contains Fiscal Year 2004-05 payments for various grants-in-aid and estimated payments for Fiscal Year 2005-06 and Fiscal Year 2006-07. While grantee-specific data is included whenever possible, the data listed on page 24 are for programs for which such data are not available.

Grant projections for existing programs reflect appropriations the General Assembly approved during the January 2005 Regular Session and the June 2005 Special Session, as well as the receipt of more recent data for some programs. The Governor's Recommended Midterm Budget Adjustments may impact some of these programs. These recommendations are subject to approval during the 2006 Session of the General Assembly that begins today.

Governor M. Jodi Rell and I are very pleased that municipal aid increases in both years of the biennium that began July 1, 2005. As this publication shows, the total increase in Fiscal Year 2005-06 grant estimates over the amounts paid in Fiscal Year 2004-05 is \$142.2 million. In Fiscal Year 2006-07, there is total increase of \$32.4 million over the Fiscal Year 2005-06 estimates, *not including* the new grant program that is described below.

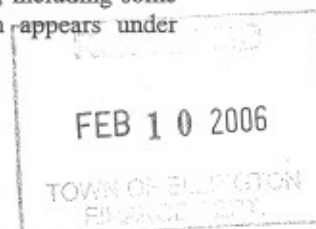
The Governor is proposing a new property tax exemption for passenger cars and motorcycles, effective as of the October 1, 2005 grand list, so that state residents will experience a property tax savings beginning this July. The Governor is also proposing a Casino Revenue Assistance Grant to offset the revenue loss due to the new property tax exemption. With the new grant, the total estimated increase in Fiscal Year 2006-07 grants over the estimates for Fiscal Year 2005-06 is over \$529 million – an increase of more than 29% over the total of the grants paid in Fiscal Year 2004-05.

As the enclosed publication's description of the Casino Assistance Revenue Grant indicates, however, *the amounts shown are for purposes of illustration only*. Within the next few weeks, my staff will request additional information from assessors and tax collectors that will allow this agency to develop more accurate grant estimates. I know that providing these data will be a challenge, but accurate data is necessary for legislative consideration of the Governor's proposal. Additionally, passage of this initiative will relieve assessors and tax collectors of a significant administrative burden in future years – a burden that, by any measure, is disproportionate to the revenue that the taxation of these motor vehicles generates.

Also enclosed is information concerning personal property taxes your municipality will receive, on or before April 1, 2006, from telecommunications services providers subject to taxation under §12-80a of the Connecticut General Statutes. There is a \$9.1 million decrease, statewide, in the total personal tax payable by these companies this year, over their April 1, 2005 tax payments. This is due to the fact that asset acquisitions are not outpacing the effects of depreciation on older equipment, as well as allowable changes in accounting policies, practices and procedures that impact the cost basis of certain assets. A three-year personal property tax history for this program is available on the Office of Policy and Management's website at www.opm.state.ct.us. A link to the Telecommunications Services Companies' Tax Liability data appears under the Grants/Services directory.

As a reminder, a five-year payment history for Office of Policy and Management administered grants, including some that are not referenced in this publication, is also available on this website, a link for which appears under Databases/Resources, in the directory for Municipal Grants.

Enclosure
Cc: Chief Financial Officers



Fiscal Year 2005-06 Tax Under CGS Section 12-80a For Personal Property Owned On The October 1, 2005 Assessment Date By Certain Telecommunications Providers

Municipality	SBC (SNET) Tax	AT&T Tax	Sprint Spectrum Co. LP Tax	Sprint Comm. Co. LP Tax	SBC (Woodbury Tel. Co.) Tax	Verizon (New York Tel. Co.) Tax	Level 3 Comm. Co. LP Tax	Qwest Comm. Tax	Total FY 05-06 Tax (CGS §12-80a)
Andover	\$13,276.09	\$0.00	\$593.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,869.18
Ansonia	\$70,292.31	\$0.00	\$3,055.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$73,347.73
Ashford	\$20,398.71	\$0.00	\$2,531.51	\$0.00	\$0.00	\$0.00	\$31,272.95	\$0.00	\$54,203.17
Avon	\$104,519.54	\$0.00	\$1,600.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$106,119.94
Barkhamsted	\$17,697.24	\$0.00	\$1,670.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,367.90
Beacon Falls	\$24,694.79	\$0.00	\$1,431.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,126.55
Berlin	\$100,234.08	\$1,151.74	\$6,413.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$107,798.88
Bethany	\$31,917.28	\$0.00	\$2,372.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,290.26
Bethel	\$102,824.44	\$42.07	\$3,960.55	\$0.00	\$0.00	\$0.00	\$23,573.98	\$0.00	\$130,401.04
Bethlehem	\$559.68	\$0.00	\$0.00	\$0.00	\$28,707.74	\$0.00	\$0.00	\$0.00	\$29,267.42
Bloomfield	\$130,306.84	\$935.11	\$3,759.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$135,001.62
Bolton	\$23,219.79	\$0.00	\$600.61	\$0.00	\$0.00	\$0.00	\$15,764.41	\$0.00	\$39,584.81
Bozrah	\$15,479.22	\$0.00	\$1,164.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,643.93
Branford	\$188,531.81	\$9,238.93	\$4,963.48	\$0.00	\$0.00	\$0.00	\$0.00	\$468.87	\$203,203.09
Bridgeport	\$617,276.43	\$101,499.18	\$26,809.04	\$12,349.34	\$0.00	\$0.00	\$0.00	\$2,614.33	\$760,548.32
Bridgewater	\$12,536.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,063.55	\$0.00	\$57,599.67
Bristol	\$291,160.21	\$0.00	\$4,439.81	\$0.00	\$0.00	\$0.00	\$32,178.60	\$0.00	\$327,778.62
Brookfield	\$111,554.12	\$0.00	\$3,944.80	\$0.00	\$0.00	\$0.00	\$27,664.01	\$0.00	\$143,162.93
Brooklyn	\$32,128.07	\$0.00	\$1,661.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,789.99
Burlington	\$37,652.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$37,652.97
Canaan	\$9,604.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,604.36
Canterbury	\$23,902.98	\$0.00	\$1,402.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,305.84
Canton	\$57,595.68	\$0.00	\$998.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58,594.62
Chaplin	\$9,085.05	\$0.00	\$3,609.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,694.65
Cheshire	\$141,631.73	\$208,105.57	\$3,828.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$353,565.73
Chester	\$20,477.48	\$0.00	\$1,258.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,736.33
Clinton	\$73,273.56	\$5,178.37	\$849.81	\$0.00	\$0.00	\$0.00	\$0.00	\$267.90	\$79,569.64
Colchester	\$76,271.98	\$0.00	\$1,246.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$77,518.19
Colebrook	\$9,457.25	\$0.00	\$6,084.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,541.73
Columbia	\$31,411.51	\$0.00	\$2,977.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,388.96
Cornwall	\$16,220.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,220.08
Coventry	\$55,596.91	\$0.00	\$3,005.74	\$0.00	\$0.00	\$0.00	\$27,997.24	\$0.00	\$86,599.89
Cromwell	\$81,717.77	\$96.07	\$1,219.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$83,033.63
Danbury	\$541,409.26	\$40,898.23	\$10,282.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$592,589.54
Darien	\$110,277.51	\$1,908.58	\$1,183.13	\$0.00	\$0.00	\$0.00	\$17,907.00	\$267.90	\$131,544.12
Deep River	\$33,960.93	\$0.00	\$699.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,660.62
Derby	\$87,144.39	\$0.00	\$1,603.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$88,748.12
Durham	\$40,294.84	\$0.00	\$6,141.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,436.24
Eastford	\$7,714.53	\$0.00	\$11,627.10	\$0.00	\$0.00	\$0.00	\$19,859.10	\$0.00	\$39,200.73
East Granby	\$25,320.40	\$5.88	\$1,185.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,511.76
East Haddam	\$49,700.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$49,700.24

Municipalities will receive payments from these companies on or before April 1, 2006

Fiscal Year 2005-06 Tax Under CGS Section 12-80a For Personal Property Owned On The October 1, 2005 Assessment Date By Certain Telecommunications Providers

Municipality	SBC (SNET) Tax	AT&T Tax	Sprint Spectrum Co. LP Tax	Sprint Comm. Co. LP Tax	SBC (Woodbury Tel. Co.) Tax	Verizon (New York Tel. Co.) Tax	Level 3 Comm. Co. LP Tax	Qwest Comm. Tax	Total FY 05-06 Tax (CGS §12-80a)
East Hampton	\$58,856.36	\$0.00	\$9,756.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,613.28
East Hartford	\$237,913.34	\$505.72	\$4,717.72	\$0.00	\$0.00	\$0.00	\$22,612.22	\$0.00	\$265,749.00
East Haven	\$122,116.90	\$51,775.20	\$1,877.46	\$0.00	\$0.00	\$0.00	\$0.00	\$133.95	\$175,903.51
East Lyme	\$94,925.38	\$5,558.22	\$404.72	\$0.00	\$0.00	\$0.00	\$0.00	\$309.45	\$101,197.77
Easton	\$36,935.89	\$0.00	\$2,056.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,991.95
East Windsor	\$41,352.76	\$13.07	\$1,948.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,314.73
Ellington	\$56,109.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,109.35
Enfield	\$180,186.72	\$198.48	\$4,555.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$184,941.00
Essex	\$48,688.71	\$0.00	\$783.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$49,472.29
Fairfield	\$303,672.64	\$2,655.69	\$12,492.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$318,820.46
Farmington	\$225,238.43	\$47.42	\$8,499.15	\$0.00	\$0.00	\$0.00	\$47,394.33	\$0.00	\$281,179.33
Franklin	\$16,015.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,015.72
Glastonbury	\$173,120.98	\$101.05	\$3,481.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$176,703.32
Goshen	\$19,229.77	\$0.00	\$4,619.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,849.68
Granby	\$45,622.99	\$0.00	\$8.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,631.26
Greenwich	\$77,604.99	\$2,707.20	\$10,984.75	\$779.97	\$0.00	\$574,449.56	\$15,572.18	\$401.90	\$682,500.55
Griswold	\$55,881.22	\$0.00	\$2,984.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58,865.89
Groton (Town)	\$250,443.06	\$42.65	\$11,158.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$261,643.85
Guilford	\$131,227.67	\$5,801.77	\$5,932.62	\$0.00	\$0.00	\$0.00	\$0.00	\$267.90	\$143,229.96
Haddam	\$46,159.08	\$143.12	\$2,593.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48,896.18
Hamden	\$270,647.29	\$27.35	\$10,579.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$281,254.62
Hampton	\$12,888.76	\$0.00	\$293.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,181.90
Hartford	\$946,962.30	\$662,245.65	\$29,279.40	\$14,925.84	\$0.00	\$0.00	\$69,662.32	\$0.00	\$1,723,075.51
Hartland	\$12,016.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,016.07
Harwinton	\$28,029.63	\$0.00	\$4,389.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,418.91
Hebron	\$38,372.26	\$0.00	\$5,399.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,772.18
Kent	\$28,365.82	\$0.00	\$641.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,007.75
Killingly	\$102,181.59	\$0.00	\$1,293.36	\$0.00	\$0.00	\$0.00	\$34,410.51	\$0.00	\$137,885.46
Killingworth	\$32,353.95	\$0.00	\$3,752.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,106.15
Lebanon	\$39,115.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$39,115.56
Ledyard	\$74,593.42	\$0.00	\$2,485.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$77,079.39
Lisbon	\$19,064.75	\$0.00	\$611.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,676.46
Litchfield	\$55,367.81	\$0.00	\$2,501.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57,869.54
Lyme	\$16,757.38	\$0.00	\$2,338.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,095.77
Madison	\$116,458.67	\$5,232.51	\$3,127.43	\$0.00	\$0.00	\$0.00	\$0.00	\$334.92	\$125,153.53
Manchester	\$229,082.65	\$67.49	\$6,925.64	\$0.00	\$0.00	\$0.00	\$29,942.20	\$0.00	\$266,017.98
Mansfield	\$73,007.97	\$0.00	\$7,220.38	\$0.00	\$0.00	\$0.00	\$25,949.92	\$0.00	\$106,178.27
Marlborough	\$29,497.15	\$0.00	\$5,516.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,014.01
Meriden	\$397,407.89	\$1,132.98	\$8,070.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$406,611.29
Middlebury	\$44,426.33	\$150.96	\$1,164.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,741.29
Middlefield	\$21,036.50	\$8.84	\$640.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,685.81

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Fiscal Year 2005-06 Tax Under CGS Section 12-80a For Personal Property Owned On The October 1, 2005 Assessment Date By Certain Telecommunications Providers

Municipality	SBC (SNET) Tax	AT&T Tax	Sprint Spectrum Co. LP Tax	Sprint Comm. Co. LP Tax	SBC (Woodbury Tel. Co.) Tax	Verizon (New York Tel. Co.) Tax	Level 3 Comm. Co. LP Tax	Qwest Comm. Tax	Total FY 05-06 Tax (CGS §12-80a)
Middletown	\$300,796.76	\$76.42	\$9,617.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$310,490.84
Milford	\$290,833.01	\$3,360.63	\$6,076.69	\$0.00	\$0.00	\$0.00	\$0.00	\$401.67	\$300,672.00
Monroe	\$99,080.98	\$0.00	\$7,278.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$106,359.64
Montville	\$100,276.38	\$7,300.09	\$4,276.72	\$32.15	\$0.00	\$0.00	\$0.00	\$289.33	\$112,174.67
Morris	\$10,927.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,927.36
Naugatuck	\$146,115.53	\$0.00	\$5,516.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$151,632.11
New Britain	\$283,975.79	\$566.35	\$8,909.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$293,451.51
New Canaan	\$117,517.67	\$0.00	\$2,347.84	\$0.00	\$0.00	\$0.00	\$27,824.24	\$0.00	\$147,689.75
New Fairfield	\$69,001.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$69,001.17
New Hartford	\$34,294.96	\$0.00	\$2,535.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,830.42
New Haven	\$1,050,504.38	\$99,192.09	\$51,145.64	\$26,412.03	\$0.00	\$0.00	\$26.41	\$401.90	\$1,227,682.45
Newington	\$148,474.22	\$866.30	\$7,730.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$157,070.85
New London	\$234,272.82	\$161,000.00	\$2,346.48	\$3,281.35	\$0.00	\$0.00	\$0.00	\$3,135.61	\$404,036.26
New Milford	\$172,936.45	\$0.00	\$10,446.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$183,382.86
Newtown	\$147,152.80	\$327.41	\$7,503.90	\$0.00	\$0.00	\$0.00	\$31,368.64	\$0.00	\$186,352.75
Norfolk	\$15,007.90	\$0.00	\$4,616.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,623.96
North Branford	\$72,394.90	\$0.00	\$740.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$73,135.34
North Canaan	\$24,663.58	\$0.00	\$30.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,694.32
North Haven	\$182,511.76	\$0.00	\$510.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$183,021.99
North Stonington	\$27,802.57	\$16,493.76	\$4,741.45	\$0.00	\$0.00	\$0.00	\$0.00	\$734.09	\$49,771.87
Norwalk	\$568,083.27	\$2,739.11	\$11,193.29	\$0.00	\$0.00	\$0.00	\$0.00	\$985.31	\$583,000.98
Norwich	\$242,154.06	\$5,876.93	\$4,641.25	\$0.00	\$0.00	\$0.00	\$0.00	\$334.92	\$253,007.16
Old Lyme	\$61,225.96	\$7,131.22	\$4,082.00	\$0.00	\$0.00	\$0.00	\$0.00	\$370.41	\$72,809.59
Old Saybrook	\$89,826.14	\$5,383.85	\$4,394.10	\$0.00	\$0.00	\$0.00	\$0.00	\$333.22	\$99,937.31
Orange	\$139,342.12	\$1,524.73	\$7,726.85	\$0.00	\$0.00	\$0.00	\$0.00	\$200.93	\$148,794.63
Oxford	\$49,191.70	\$0.00	\$4,371.47	\$0.00	\$13,641.09	\$0.00	\$0.00	\$0.00	\$67,204.26
Plainfield	\$80,126.96	\$0.00	\$4,220.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$84,347.23
Plainville	\$103,980.64	\$0.00	\$2,557.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$106,538.24
Plymouth	\$51,571.46	\$97.15	\$1,472.89	\$0.00	\$0.00	\$0.00	\$22,399.17	\$0.00	\$75,540.67
Pomfret	\$22,499.61	\$0.00	\$884.21	\$0.00	\$0.00	\$0.00	\$35,009.31	\$0.00	\$58,393.13
Portland	\$48,435.52	\$0.00	\$572.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$49,008.26
Preston	\$23,218.47	\$9,717.91	\$3,867.21	\$0.00	\$0.00	\$0.00	\$0.00	\$379.10	\$37,182.69
Prospect	\$42,088.69	\$0.00	\$2,738.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44,827.52
Putnam	\$61,680.12	\$0.00	\$609.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,290.04
Redding	\$51,137.46	\$0.00	\$598.73	\$0.00	\$0.00	\$0.00	\$36,414.28	\$0.00	\$88,150.47
Ridgefield	\$159,832.29	\$0.00	\$1,323.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$161,155.90
Rocky Hill	\$107,353.55	\$116.94	\$3,296.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$110,767.07
Roxbury	\$17,972.61	\$0.00	\$0.00	\$0.00	\$971.30	\$0.00	\$28,313.65	\$0.00	\$47,257.56
Salem	\$21,912.01	\$0.00	\$1,202.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,114.65
Salisbury	\$41,379.93	\$0.00	\$924.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,304.61
Scotland	\$7,782.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,782.40

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Fiscal Year 2005-06 Tax Under CGS Section 12-80a For Personal Property Owned On The October 1, 2005 Assessment Date By Certain Telecommunications Providers

Municipality	SBC (SNET) Tax	AT&T Tax	Sprint Spectrum Co. LP Tax	Sprint Comm. Co. LP Tax	SBC (Woodbury Tel. Co.) Tax	Verizon (New York Tel. Co.) Tax	Level 3 Comm. Co. LP Tax	Qwest Comm. Tax	Total FY 05-06 Tax (CGS §12-80a)
Seymour	\$77,483.21	\$0.00	\$2,464.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$79,947.98
Sharon	\$27,574.81	\$0.00	\$213.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,788.10
Shelton	\$267,733.53	\$164.41	\$3,510.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$271,408.42
Sherman	\$24,961.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,961.18
Simsbury	\$127,365.77	\$8.84	\$8,544.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$135,918.74
Somers	\$28,066.61	\$0.00	\$760.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,826.88
Southbury	\$1,836.06	\$1,335.69	\$3,787.92	\$0.00	\$265,200.70	\$0.00	\$0.00	\$0.00	\$272,160.37
Southington	\$158,080.79	\$0.00	\$6,835.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$164,916.52
South Windsor	\$95,924.79	\$3.62	\$3,788.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$99,716.89
Sprague	\$18,144.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,144.77
Stafford	\$48,882.54	\$8.27	\$11,965.78	\$0.00	\$0.00	\$0.00	\$0.00	\$200.93	\$61,057.52
Stamford	\$858,130.98	\$38,189.38	\$20,728.97	\$14,646.70	\$0.00	\$0.00	\$270,863.02	\$2,851.77	\$1,205,410.82
Sterling	\$16,746.19	\$0.00	\$1,616.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,362.66
Stonington	\$135,103.99	\$0.00	\$2,380.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$137,484.87
Stratford	\$265,200.93	\$1,597.11	\$3,156.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$269,954.65
Suffield	\$48,425.42	\$0.00	\$622.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$49,047.51
Thomaston	\$38,063.56	\$0.00	\$2,774.74	\$0.00	\$0.00	\$0.00	\$15,248.21	\$0.00	\$56,086.51
Thompson	\$46,262.10	\$0.00	\$607.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,870.09
Tolland	\$59,678.86	\$3.24	\$1,835.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61,518.06
Torrington	\$201,444.21	\$24.63	\$14,047.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$215,516.58
Trumbull	\$227,709.03	\$655.51	\$2,870.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$231,235.30
Union	\$4,877.00	\$20.92	\$4,296.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,194.52
Vernon	\$153,764.97	\$0.19	\$5,717.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$159,482.71
Voluntown	\$14,772.10	\$0.00	\$616.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,388.46
Wallingford	\$352,285.07	\$1,523.83	\$525,080.15	\$335.49	\$0.00	\$0.00	\$0.00	\$0.00	\$879,224.54
Warren	\$9,113.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,113.72
Washington	\$36,099.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,099.57
Waterbury	\$573,833.39	\$578.52	\$10,969.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$585,381.90
Waterford	\$117,607.91	\$10,024.91	\$2,278.98	\$0.00	\$0.00	\$0.00	\$0.00	\$460.84	\$130,372.64
Watertown	\$106,217.13	\$0.00	\$2,334.21	\$0.00	\$0.00	\$0.00	\$34,667.15	\$0.00	\$143,218.49
Westbrook	\$45,208.50	\$4,487.14	\$6,546.96	\$0.00	\$0.00	\$0.00	\$0.00	\$200.93	\$56,443.53
West Hartford	\$312,033.38	\$488.38	\$6,621.97	\$0.00	\$0.00	\$0.00	\$15,654.76	\$0.00	\$334,798.49
West Haven	\$240,491.95	\$1,157.00	\$16,640.16	\$0.00	\$0.00	\$0.00	\$0.00	\$2,808.25	\$261,097.36
Weston	\$53,578.59	\$0.00	\$2,621.14	\$0.00	\$0.00	\$0.00	\$31,512.23	\$0.00	\$87,711.96
Westport	\$235,323.08	\$2,658.65	\$10,022.09	\$0.00	\$0.00	\$0.00	\$0.00	\$334.92	\$248,338.74
Wethersfield	\$141,357.86	\$126.62	\$7,022.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$148,507.31
Willington	\$25,627.41	\$0.00	\$871.80	\$0.00	\$0.00	\$0.00	\$5,630.13	\$0.00	\$32,129.34
Wilton	\$138,974.30	\$46.11	\$3,285.11	\$0.00	\$0.00	\$0.00	\$35,717.65	\$0.00	\$178,023.17
Winchester	\$76,155.84	\$0.00	\$82.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$76,238.28
Windham	\$160,650.00	\$434.56	\$1,819.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$162,904.26
Windsor	\$188,797.26	\$2,937.50	\$4,973.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$196,707.83

Municipalities will receive payments from these companies on or before April 1, 2006

Fiscal Year 2005-06 Tax Under CGS Section 12-80a For Personal Property Owned On The October 1, 2005 Assessment Date By Certain Telecommunications Providers

Municipality	SBC (SNET) Tax	AT&T Tax	Sprint Spectrum Co. LP Tax	Sprint Comm. Co. LP Tax	SBC (Woodbury Tel. Co.) Tax	Verizon (New York Tel. Co.) Tax	Level 3 Comm. Co. LP Tax	Qwest Comm. Tax	Total FY 05-06 Tax (CGS §12-80a)
Windsor Locks	\$101,466.42	\$109.18	\$2,124.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$103,699.95
Wolcott	\$74,876.50	\$0.00	\$584.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75,460.57
Woodbridge	\$49,325.04	\$8.84	\$4,043.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,377.67
Woodbury	\$882.24	\$0.00	\$5,619.04	\$0.00	\$110,157.33	\$0.00	\$52,373.70	\$0.00	\$169,032.31
Woodstock	\$44,120.83	\$0.00	\$1,803.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,924.46
Bantam	\$200.69	\$0.00	\$9.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$209.76
Danielson	\$2,538.08	\$0.00	\$32.13	\$0.00	\$0.00	\$0.00	\$854.72	\$0.00	\$3,424.93
Fenwick	\$457.95	\$27.45	\$22.40	\$0.00	\$0.00	\$0.00	\$0.00	\$1.70	\$509.50
City of Groton	\$19,592.29	\$3.34	\$872.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,468.54
Groton Long Pt	\$3,142.66	\$0.54	\$140.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,283.22
Jewett City	\$883.03	\$0.00	\$47.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$930.19
Litchfield	\$507.34	\$0.00	\$22.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$530.26
Newtown	\$416.11	\$0.93	\$21.22	\$0.00	\$0.00	\$0.00	\$88.70	\$0.00	\$526.96
Stonington	\$2,037.83	\$0.00	\$35.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,073.74
Woodmont	\$167.91	\$1.94	\$3.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.23	\$173.59
FY 2005-06 Totals:	\$19,836,803.13	\$1,495,873.24	\$1,232,012.32	\$72,762.87	\$418,678.16	\$574,449.56	\$1,130,790.49	\$19,493.18	\$24,780,862.95

Municipalities will receive payments from these companies on or before April 1, 2006

STATE OF CONNECTICUT

ESTIMATES OF STATE FORMULA AID TO MUNICIPALITIES

FISCAL YEARS 2004-2005, 2005-2006 AND 2006-2007



M. JODI RELL, GOVERNOR

ROBERT L. GENUARIO, SECRETARY
OFFICE OF POLICY AND MANAGEMENT

FEBRUARY 8, 2006

Statutory Formula Grants

Introduction

The purpose of this publication is to provide information for the biennium that began July 1, 2005 with respect to certain ongoing state grant programs under which payments to municipalities are determined by statutory formulas. Although not all-inclusive, this information should help provide a general guide to formula grant funding levels for FY 05-06 and FY 06-07. Grant data for FY 04-05 are also included.

The grant estimates in this publication for existing programs reflect funding provided in the 2005-2007 biennial budget for municipalities (a category that includes cities, towns, boroughs and the unconsolidated City of Groton) and for regional school districts that receive education program funding directly from the State of Connecticut. Due to rounding and the exclusion of data for certain lesser taxing districts, the totals for some columns do not accurately reflect approved or recommended funding. Additionally, grantee-specific estimates are not available for the programs listed under *Additional Grants*, descriptions of which begin on Page 6. The total of the amounts available in FY 05-06 and FY 06-07 for each of these programs appears on Page 24.

TEXT APPEARING IN UPPER CASE, BOLDFACED TYPE INDICATES PROPOSED LEGISLATION THAT COULD, IF ENACTED, SIGNIFICANTLY CHANGE THE PROGRAM REFERENCED. Lowercase boldfaced type reflects text with added emphasis.

The provisions of Public Act 05-251 provide for the transfer into various accounts of a portion of the state's surplus revenues from FY 04-05. These transfers allow significant municipal grant program increases in FY 05-06 and FY 06-07. Grant funding increases of this magnitude are not necessarily sustainable in future years.

Please direct questions concerning grant programs to the appropriate agency. Staff from the Department of Education's Finance and Internal Operations (860-713-6460) answers questions concerning all educational grants. Department of Transportation staff (860-594-2675) answers questions concerning the Town Aid Road Fund Grant. The Department of Social Services (860-424-5841) is the contact for questions concerning Child Day Care Grants and the Department of Public Health (860-509-7703) is responsible for School-based Child Health Grants. For questions regarding any other program in this publication, contact the Office of Policy and Management's Intergovernmental Affairs Unit (860-418-6383).

Note: A town's failure to implement a revaluation of real property in accordance with §12-62 of the Connecticut General Statutes (CGS) and applicable regulatory requirements could result in a loss of certain revenue, estimates of which are included in this publication. **PROPOSED LEGISLATION CHANGES THE PENALTY (CURRENTLY, A 10% LOSS OF ALL STATUTORY FORMULA GRANTS) TO A FORFEIT OF 50% OF ITS SUPPLEMENTAL MUNICIPAL AID (DESCRIBED ON PAGE 2) AND THE LOSS OF ITS LOCAL CAPITAL IMPROVEMENT PROGRAM (LOCIP) ENTITLEMENT (DESCRIBED ON PAGE 3).**

Grant Program Summaries

The grant estimates on Pages 9 through 24 are for the programs described below.

Audit adjustments and the receipt of more current data can significantly impact actual payments.

1. STATE-OWNED REAL PROPERTY PAYMENT-IN-LIEU OF TAXES (PILOT)

This PILOT program is administered pursuant to CGS §12-19a, §12-19b, §12-19c, §4b-39 and §32-666. Payments to towns and certain lesser taxing districts in FY 05-06 are based on 2003 Grand List property tax exemptions applied to state-owned real property, certain real property that is the subject of a state lease or long-term financing contract, municipally-owned airports and certain land held in trust by the federal government. Payments in FY 06-07 are based upon 2004 Grand List property tax exemptions for such property.

The portion of a municipality's property tax loss that the State of Connecticut pays depends on various factors, including a property's use. Property uses and corresponding PILOT percentages are:

- (1) State prison facilities used for incarcerative purposes in the fiscal year prior to that in which payment is remitted – 100% PILOT;
- (2) That portion of the John Dempsey Hospital used as a permanent medical ward for prisoners – 100% PILOT;
- (3) All state-owned property in any town in which more than 50% of the property within its boundaries is owned by the State of Connecticut – 100% PILOT;
- (4) The Long Lane School (the PILOT for which ends under this program as of FY 05-06) and the Connecticut Juvenile Training School – 100% PILOT;

- (5) All other real property owned by the State of Connecticut, certain real property leased by the state as described in §4b-39, and municipally-owned airports – 45% PILOT;
- (6) Land designated under the 1983 settlement boundary and taken into trust by the federal government for the Mashantucket Pequot Tribal Nation on or after June 8, 1999 – 100% PILOT; and
- (7) The Connecticut Valley Hospital – 65% PILOT.

A municipality's payment in any year may reflect a modification made due to an audit of an amount previously paid, and there is a proportionate reduction of PILOT totals to the amount of the appropriation in any year in which funding is insufficient. Due to transfers of surplus revenue, this program's budget for FY 05-06 and for FY 06-07 increases by \$5.4 million over the total of the General Fund appropriation for each of those years. Also, there is a transfer of revenue from a separate fund for the PILOT for certain Bradley Airport property in every year.

Municipalities receive payments on or before September 30th.

2. PRIVATE COLLEGES AND GENERAL OR FREE STANDING CHRONIC DISEASE HOSPITALS PILOT

This PILOT program is administered in accordance with CGS §12-20a and with §12-20b, as amended by Section 52 of Public Act 05-251 and Section 32 of Public Act 05-3 (June Special Session). The FY 05-06 PILOT to towns and certain lesser taxing districts is calculated at 77% of their tax losses due to real property exemptions for eligible private colleges and general and free standing chronic disease hospitals on the 2003 Grand List. In FY 06-07, the 77% PILOT calculation is based on tax losses due to 2004 Grand List exemptions for such properties. A municipality's payment in any year may reflect a modification made due to an audit of an amount previously paid. Also, there is a proportionate reduction of PILOT totals to the amount of the appropriation in any year in which funding is insufficient. Due to transfers of surplus revenue, this program's total budget for FY 05-06 and for FY 06-07 increases by \$5.3 million over the General Fund appropriation for each of those years.

Beginning in FY 05-06, the campuses of the Connecticut Healthcare Systems located in Newington and West Haven and owned by the United States Department of Veterans Affairs, are eligible for a PILOT calculated at a percentage that gradually increases until the 77% calculation is applicable in FY 10-11. The FY 05-06 PILOT percentage for these properties is 10% (resulting in a PILOT equal to 7.7% of the real property tax loss on the October 1, 2003 Grand List). Also, Branford receives an annual payment of \$100,000 for the Connecticut Hospice from this PILOT program's appropriation and, commencing in FY 05-06, New London receives an annual payment of \$500,000 for the United States Coast Guard Academy.

Municipalities receive payments on or before September 30th.

3. SUPPLEMENTAL MUNICIPAL AID (FORMERLY THE MASHANTUCKET PEQUOT AND MOHEGAN FUND GRANT)

THE GOVERNOR IS PROPOSING LEGISLATION UNDER WHICH THE GENERAL FUND IS THE REVENUE SOURCE FOR WHAT HAS BEEN KNOWN AS THE MASHANTUCKET PEQUOT AND MOHEGAN FUND GRANT. TO REFLECT THIS CHANGE, THE GRANT'S NAME (AS OF FY 06-07) IS SUPPLEMENTAL MUNICIPAL AID.

There is no change to the way this grant is calculated – the formulas used for Mashantucket Pequot and Mohegan Fund Grant purposes determine the amount of each town's Supplemental Municipal Aid. These formulas are contained in CGS §3-55i and §3-55j, as amended by Sections 41, 42 and 43 of Public Act 05-3 (June Special Session) and §3-55k.

There is an allocation to the statutory amount cited for each formula, the calculations for which are:

- (1) \$20 million on the basis of the State-owned Real Property PILOT program – the amount for each town is calculated at one-third of the difference between what is received as a PILOT (excluding prior year adjustments), and what would have been received if this PILOT program had been funded at \$85,205,085. After required minimum payments are reflected, town-specific amounts are prorated to \$20 million;
- (2) \$20.1 million on the basis of the PILOT for Private Colleges and General and Free Standing Chronic Disease Hospitals – the percentage of each town's PILOT (excluding prior year adjustments) to the total PILOT for all towns is calculated. The percentage factor for each town is then multiplied by the \$20,123,916 allocated for this portion of the formula;
- (3) \$35 million on the basis of CGS §3-55j(e), which modifies the Property Tax Relief Fund formula in CGS §7-528;
- (4) \$5.475 million to certain designated municipalities on the basis of said Property Tax Relief Fund formula;

Note: Regardless of the formulas described in (1) through (4) above, the amounts allocated to 28 towns are specifically set forth in CGS §3-55j(g).

- (5) An additional \$500,000 to Ledyard, Montville, North Stonington, Norwich and Preston, pursuant to CGS §3-55j(i) in FY 05-06 -- the final year for this formula allocation; and
- (6) An additional \$47,500,000 to all towns, distributed pro rata on the basis of each town's grant determined under (1) to (5) above, to the total of all such grants, pursuant to CGS §3-55j(j).

A town's grant is its total formula-derived amount reduced proportionately to the program's annual appropriation. The Office of Policy and Management must deduct from the first payment of this grant in any fiscal year, the amount a town owes to the Environmental Quality Fund, but the deduction cannot exceed \$4,000. The estimates shown in this publication do not reflect these deductions, nor do they separately reflect that portion of the grant based on the PILOT formulas in (1) and (2) above, that certain towns must share with eligible special services district located within their boundaries.

Ledyard, Montville, North Stonington, Norwich and Preston each receive \$250,000 in FY 05-06, in addition to the amount of their grants determined under the formulas described above. Beginning in FY 06-07, the annual amount each of these towns receives in addition to their formula-determined grants is \$750,000.

In FY 06-07, there is a transfer of \$4.8 million from surplus funds to this program, 2/3 of which (or \$3.2 million) is distributed to all towns under the applicable formulas. Twenty-one towns receive a proportionate share of 1/3 of the surplus revenue transferred, based on each town's FY 05-06 formula grant as a percentage of the total of the FY 05-06 formula grants for all 21 towns. These towns are members of the Southeastern Connecticut Council of Governments or are Distressed Municipalities that are members of the Northeastern Connecticut Council of Governments or the Windham Region Council of Governments.

Municipalities receive payments on or before the December 30th, March 30th and June 30th.

4. TOWN AID ROAD FUND GRANT

Grants from the Town Aid Road Fund are provided pursuant to CGS §13a-175a through §13a-175e, inclusive, and §13a-175i. Municipalities use these grants for various purposes, including the construction and maintenance of public highways, roads and bridges. Grant calculations depend on various factors, including population data, the number of a municipality's improved and unimproved road miles, and an allocation to the statutory amount specified for each formula calculation. Also, there is a proportionate reduction of grant totals, as calculated, to the appropriation. Due to transfers of surplus revenue, this program's budget for FY 05-06 and for FY 06-07 increases by \$8 million, over the total of the General Fund appropriation for each of those years. **Data from FY 05-06 form the basis of FY 06-07 estimates and actual entitlements for that year may differ from the amounts shown.**

Municipalities receive 50% of their grants in July and the balance in January.

5. LOCAL CAPITAL IMPROVEMENT (LOCIP) PROGRAM

The LoCIP Program is administered in accordance with CGS §7-535 through §7-538, inclusive. Projects described in CGS §7-536 are eligible for LoCIP reimbursement, provided the Office of Policy and Management approves them. A municipality must request reimbursement within seven years of an eligible project's approval date, although the Office of Policy and Management can waive this provision under appropriate terms and conditions. Reimbursement cannot exceed the total of a municipality's unused entitlement. This includes the formula-generated amount for the current fiscal year (which is available on March 1) and the unused portion of all previous entitlements. **Data from FY 05-06 form the basis of FY 06-07 estimates and actual entitlements for that year may differ from the amounts shown.**

Municipalities receive payments after they certify the completion of an approved project (or a portion of an approved project) and following the allotment of funds from state bond proceeds.

6. PUBLIC SCHOOL PUPIL TRANSPORTATION

The Public School Pupil Transportation Grant program is administered pursuant to CGS §10-54, §10-66e, §10-97, §10-158a, §10-266m, §10-273a and §10-277. Percentages used to reimburse local districts for public school transportation expenditures depend on local wealth, based on the ranking of each district's Adjusted Equalized Net Grand List Per Capita (AENGLC). Each of the wealthiest 17 towns is assigned a reimbursement percentage of zero; the remaining districts are each assigned a reimbursement percentage that is more than zero and equal to or less than 60. Secondary and K-12 regional districts receive 10 percentage point bonuses and no local or regional board of education may receive an entitlement of less than \$1,000. There is a proportionate reduction of grant totals, as calculated, to the amount of the appropriation. **Since projected local expenditure estimates form the basis of the grant calculations for FY 06-07, actual revenue may vary significantly from the estimates shown based on the results of final expenditures as audited.**

Municipalities receive payments in April.

7. NON-PUBLIC SCHOOL PUPIL TRANSPORTATION

The Non-public School Pupil Transportation Grant is administered pursuant to CGS §10-266m, §10-277 and §10-281. Percentages used to reimburse local districts for non-public school transportation expenditures are determined in the same manner as are the reimbursement percentages for the Public School Pupil Transportation Grant. Allowable transportation costs for non-public school children are capped at twice the per pupil public school transportation expenditure from the year prior to the expenditure year. There is a proportionate reduction of grant totals, as calculated, to the amount of the appropriation. **Since projected local expenditure estimates form the basis of the grant calculations for FY 06-07, actual revenue may vary significantly from the estimates shown based on the results of final expenditures as audited.**

Municipalities receive payments in April.

8. ADULT EDUCATION

The Adult Education Grant is administered pursuant to CGS §10-71 and §10-71a. Grants to reimburse adult education expenditures are determined on a sliding scale similar to that used to determine public and non-public school transportation grants, except that the percentages range is 0% to 65%. Districts identified under CGS §10-266p(a) as Priority School Districts (i.e., those with the largest numbers or highest percentages of poor and remedial students) cannot receive a reimbursement percentage of less than 20. There is a proportionate reduction of grant totals, as calculated, to the amount of the appropriation. **All data shown in this publication reflect deductions for this program's administrative costs. Since projected local expenditure estimates form the basis of the grant calculations for FY 06-07, actual revenue may vary significantly from the estimates shown based on the results of final expenditures as audited.**

Municipalities receive 66% of their grants in August and the balance in May.

9. EDUCATION COST SHARING (ECS) GRANT

The Education Cost Sharing (ECS) Grant is administered pursuant to CGS §10-262f, §10-262g, §10-262h, §10-262i and §10-262j, as well as the provisions of Sections 29, 30, 31, 32 and 33 of Public Act 05-245. The ECS formula provides aid to towns based on:

- (1) Town wealth, determined 50% by Equalized Net Grand List Per Weighted Student and 50% by Equalized Net Grand List Per Capita, adjusted to reflect each town's per capita and median household incomes;
- (2) A State Guaranteed Wealth Level (SGWL) set at 1.55 times median town wealth;
- (3) A foundation amount set at \$5,891 per need student; and
- (4) Each town's need student count, composed of its resident students, plus 1/4 of its Temporary Family Assistance (TFA) count, plus 1/4 of its mastery count, plus 1/10 of its count of Limited English Proficient (LEP) students not funded pursuant to §10-17f. For purposes of determining each town's need student count, TFA counts are frozen at FY 96-97 levels.
- (5) In addition to its base aid ratio determined by town wealth as noted above (wherein no town can receive an aid ratio that is less than 6%), each town is eligible for a supplemental aid ratio of up to 4% times the foundation amount, times the portion of need student count driven by TFA, mastery count and extended school year weighting. The supplemental aid ratio is based on TFA counts and the percentage of students performing below the remedial standard on the statewide mastery test.

ECS funding increases are significant during the biennium: \$56.1 million in FY 05-06 over FY 04-05 and another \$7.1 million in FY 06-07 over the prior fiscal year. Transfers of surplus revenue contribute appreciably to these increases.

All towns are entitled to a 2% increase over their FY 04-05 ECS entitlements in FY 05-06 and FY 06-07. Also, each town receives a supplemental grant (the amount of which is specified in Section 33 of Public Act 05-245) during each year of the biennium. Each town's FY 04-05 ECS Grant is based on the following: (1) the town's FY 03-04 entitlement plus 23.7% of the difference between the town's FY 03-04 entitlement and the amount the town would have received in FY 04-05 except for the cap; (2) an additional entitlement for all towns that is at least 60% of their FY 04-05 uncapped entitlements; (3) an entitlement for Priority School Districts that is at least \$750 per resident student; and (4) the requirement that all towns must receive at least the greater of their FY 02-03 entitlements or a .07% increase over the amounts they received in FY 03-04.

Audit adjustments have a significant impact on the actual revenue grantees receive. Because of such adjustments, the ECS Grant remitted to some towns in FY 04-05 was either lower or higher than the amount of the town's entitlement for that year. The guaranteed entitlement increase that all towns receive FY 05-06 is, therefore, not always apparent when comparing revenue for that fiscal year to the grant received in FY 04-05.

A town's Minimum Expenditure Requirement (MER) equals its prior year's MER adjusted by the change in the town's ECS grant from the prior year, and further adjusted to reflect decreases in enrollment, as provided by CGS §10-262j. A town's

MER is adjusted downward if there is a decrease in resident students. The MER is adjusted by 50% of the foundation amount for each such student.

A town that receives an increase in ECS funding must provide an appropriation for education in the following year (with respect to local and regional school district budgets) that is no less than the amount appropriated for education in the prior year plus the amount of the increase. Any town that does not provide the required level of educational funding is subject to a penalty equal to twice the amount of the funding shortfall. A non-compliant town's ECS grant for the next year must reflect the penalty deduction.

Grantees receive 25% of their payments in October, 25% in January and the balance in April.

Note: The State Department of Education provides periodic updates of grant data for education programs on the agency's website: www.csde.state.ct.us/public/dgm/reports/selectspedpya.asp.

10. CASINO ASSISTANCE REVENUE GRANT

THE GOVERNOR IS PROPOSING A NEW PROPERTY TAX EXEMPTION FOR MOTOR VEHICLES (INCLUDING MOTORCYCLES) THAT ARE REGISTERED IN CONNECTICUT AS PASSENGER VEHICLES. UNDER THE GOVERNOR'S PROPOSAL, PASSENGER VEHICLES AND MOTORCYCLES THAT ARE NOT OWNED BY A BUSINESS, AS WELL AS ANY SUCH VEHICLES THAT A NON-BUSINESS ENTITY LEASES UNDER CERTAIN CONDITIONS, WILL NOT BE SUBJECT TO PROPERTY TAXATION, EFFECTIVE AS OF THE OCTOBER 1, 2005 GRAND LIST. MOTOR VEHICLES THAT A BUSINESS ENTITY OWNS WILL REMAIN TAXABLE, AS WILL ANY PASSENGER VEHICLE WITH A REGISTRATION ALLOWING ITS USE FOR COMMERCIAL PURPOSES, OR A COMBINATION OF PASSENGER AND COMMERCIAL PURPOSES.

THE GOVERNOR IS ALSO RECOMMENDING A NEW CASINO ASSISTANCE REVENUE GRANT (SO NAMED BECAUSE THE GRANT IS FUNDED WITH REVENUE THE STATE RECEIVES FROM THE MASHANTUCKET PEQUOT AND MOHEGAN TRIBAL NATIONS) TO OFFSET A MUNICIPALITY'S REVENUE LOSS DUE TO THE NEW PROPERTY TAX EXEMPTION.

THE OFFICE OF POLICY AND MANAGEMENT IS UNABLE TO ACCURATELY DETERMINE THE AMOUNT OF EACH MUNICIPALITY'S GRANT USING THE MOTOR VEHICLE ASSESSMENT AND TAX LEVY DATA THAT MUNICIPAL OFFICIALS SUBMITTED FOR FY 05-06 – THE YEAR THAT IS THE BASIS OF THE GRANT. *BECAUSE OF THESE DATA LIMITATIONS, THE GRANT ESTIMATES IN THIS PUBLICATION ARE FOR PURPOSES OF ILLUSTRATION ONLY.*

EACH MUNICIPALITY'S GRANT WILL EQUAL THE SUM OF THE AMOUNTS DETERMINED UNDER (3) AND (4) CALCULATED AS FOLLOWS:

- (1) COMPUTE A TAX RATE FOR FY 05-06, BY DIVIDING THE TOTAL TAX LEVIED ON ALL MOTOR VEHICLES ON THE OCTOBER 1, 2004 GRAND LIST, BY THE TOTAL NET ASSESSMENT OF TAXABLE MOTOR VEHICLES ON THAT GRAND LIST, IF THE MILL RATE USED TO DETERMINE TAXES FOR MOTOR VEHICLES IS EQUAL TO THE MILL RATE THE TAXING JURISDICTION USED TO DETERMINE TAXES FOR REAL PROPERTY. IF THE TAXING JURISDICTION LEVIED TAXES FOR MOTOR VEHICLES AT A SINGLE MILL RATE NOT EQUAL TO THE MILL RATE(S) USED TO LEVY TAXES FOR REAL PROPERTY, THE HIGHEST MILL RATE USED BY THE TAXING JURISDICTION TO DETERMINE REAL PROPERTY TAXES FOR THE OCTOBER 1, 2004 GRAND LIST, IS USED TO COMPUTE THE MUNICIPALITY'S TAX RATE FOR FY 05-06, AND THE HIGHEST MILL RATE THE TAXING JURISDICTION USED TO DETERMINE REAL PROPERTY TAXES FOR THE OCTOBER 1, 2003 GRAND LIST IS USED IN THE COMPUTATION OF THE TOTAL TAX THE MUNICIPALITY LEVIED ON ALL MOTOR VEHICLES ON THE OCTOBER 1, 2003 SUPPLEMENTAL GRAND LIST FOR PURPOSES OF THE CALCULATION UNDER (4).
- (3) COMPUTE A REDUCTION TO THE TAX RATE CALCULATED UNDER (1), TO ADJUST FOR THE DIFFERENT YEARS THAT MUNICIPALITIES IMPLEMENT REVALUATION, AT THE RATE OF MINUS 3% FOR EACH ASSESSMENT YEAR BETWEEN THAT FOR WHICH A MUNICIPALITY'S LAST REVALUATION WAS EFFECTIVE AND THE ASSESSMENT YEAR COMMENCING OCTOBER 1, 2004. FOR A MUNICIPALITY THAT IMPLEMENTED A REVALUATION EFFECTIVE OCTOBER 1, 2004, THERE IS NO REDUCTION TO THE TAX RATE DETERMINED UNDER (1). FOR ALL OTHER MUNICIPALITIES, THE ADJUSTED TAX RATE IS EQUAL TO MINUS .03 TIMES THE NUMBER OF ASSESSMENT YEARS SINCE THE MUNICIPALITY'S LAST REVALUATION WAS EFFECTIVE AND THE ASSESSMENT YEAR COMMENCING OCTOBER 1, 2004, TIMES THE RATE CALCULATED UNDER (1);
- (3) COMPUTE THE PORTION OF THE GRANT APPLICABLE TO THE OCTOBER 1, 2004 GRAND LIST BY MULTIPLYING THE TOTAL NET ASSESSMENT ON THAT GRAND LIST, FOR ALL REGISTERED PASSENGER VEHICLES AND MOTORCYCLES NOT OWNED OR LEASED BY A BUSINESS ENTITY (THE VEHICLES THAT WOULD BE EXEMPT UNDER THE PROPOSAL) BY THE ADJUSTED TAX RATE DETERMINED UNDER (2);
- (4) COMPUTE THE PORTION OF THE GRANT APPLICABLE TO THE OCTOBER 1, 2003 SUPPLEMENTAL GRAND LIST, BY DIVIDING THE TOTAL NET ASSESSMENT ON THE OCTOBER 1, 2004 GRAND LIST FOR ALL REGISTERED PASSENGER VEHICLES AND MOTORCYCLES NOT OWNED OR LEASED BY A BUSINESS ENTITY (THE VEHICLES THAT WOULD BE EXEMPT UNDER THE PROPOSAL) BY THE TOTAL NET ASSESSMENT OF

ALL TAXABLE MOTOR VEHICLES ON THAT GRAND LIST, AND THEN MULTIPLYING THE RESULT BY THE TOTAL TAX LEVIED ON ALL MOTOR VEHICLES ON THE OCTOBER 1, 2003 SUPPLEMENTAL GRAND LIST.

THE ESTIMATES IN THIS PUBLICATION USE THE METHOD DESCRIBED ABOVE. HOWEVER, PASSENGER VEHICLES THAT BUSINESSES OWN ARE INCLUDED IN THE ASSESSMENT DATA UTILIZED AND A BREAKDOWN OF ASSESSMENT DATA FOR MOTORCYCLES IS NOT AVAILABLE. *AS A RESULT, THE ESTIMATES IN THIS PUBLICATION ARE SUBJECT TO CHANGE.* ONCE MUNICIPAL OFFICIALS SUBMIT MORE PRECISE DATA, THE OFFICE OF POLICY AND MANAGEMENT WILL REVISE THESE ESTIMATES, TO MORE ACCURATELY REFLECT THE REVENUE MUNICIPALITIES WILL RECEIVE IN FY 06-07.

UNDER THE GOVERNOR'S PROPOSAL, EACH MUNICIPALITY'S GRANT WILL INCREASE IN ANY YEAR IN WHICH THE TOTAL AMOUNT OF REVENUE THE STATE RECEIVES FROM THE INDIAN TRIBES EXCEEDS THE TOTAL OF THE GRANTS PAID IN THE PRECEDING FISCAL YEAR.

GRANTEES WILL RECEIVE 25% OF THEIR GRANTS IN SEPTEMBER; 25% IN OCTOBER; 25% IN MARCH AND THE BALANCE IN APRIL.

Additional Grants

The annual estimates for each of the grant programs described below appear on Page 24.

Grantee-specific estimates are not available for these programs.

PILOT: MANUFACTURING MACHINERY AND EQUIPMENT AND COMMERCIAL MOTOR VEHICLES

Payment is made pursuant to CGS §12-81(72), §12-81(74), §12-94b and §12-94c. In FY 05-06, municipalities are reimbursed for the revenue loss they sustain due to property tax exemptions granted for eligible manufacturing machinery and equipment and commercial motor vehicles on the 2004 Grand List, and payments in FY 06-07 are based on 2005 Grand List exemptions for such property.

A municipality's payment in any year may reflect a modification made due to an audit of an amount previously paid. Also, there is a proportionate reduction of PILOT totals to the amount of the appropriation in any year in which funding is insufficient.

Municipalities receive payments by the end of December.

PILOT: VESSELS

Pursuant to CGS §15-155b, each municipality receives an amount equal to its property tax receipts for boats on the 1978 Grand List - the last year in which boats were subject to property taxation. The amount of this PILOT is the same each year.

Municipalities receive payments by the end of December.

CHILD DAY CARE

Child Day Care Grants are issued in accordance with CGS §8-210, to fund a portion of the costs needed to develop and operate licensed day care centers for children disadvantaged by reasons of economic, social or environmental conditions.

The Commissioner of the Department of Social Services certifies payments at various times, in accordance with contracts entered into with municipalities.

SCHOOL-BASED HEALTH CLINICS

These grants are distributed to a town's Local Education Agency (LEA) pursuant to the powers provided under CGS §19a-2a. Funding supports the planning and operation of school-based health centers in communities that have large numbers of low income, high risk children and adolescents. The centers provide comprehensive primary health care to enrolled students.

The Commissioner of the Department of Public Health certifies payments at various times.

SPECIAL EDUCATION: EXCESS COSTS-STUDENT BASED

The Excess Costs-Student Based Grant is administered pursuant to CGS §10-76d, §10-76g, §10-253 and the provisions of various sections of Public Act 05-245. Costs in excess of four and one half times a town's average cost per pupil for the prior year are paid for students placed in a special education program by a school district, pursuant to CGS §10-76g(b), as amended by Public Act 05-245. There is a proportionate reduction of this portion of the grant's total to the amount of the appropriation.

Pursuant to Public Act 05-245, additional students are now eligible for the 100% reimbursement described in this paragraph. Moreover, there is no longer a cap on payments for students eligible for 100% funding. For placements initiated by a state agency, a Superior Court or a federally recognized Native American tribe (rather than by a local school district) this program provides 100% reimbursement of costs in excess of the district's prior year Net Current Expenditure Per Pupil (NCEP),

pursuant to CGS §10-76d(e)(3) and CGS §10-76g(a)(1). For certain no-nexus students and special education students who reside on state property, 100% of the current year cost is covered, pursuant to CGS §10-76g(a)(1) and CGS §10-76d(e)(3).

Municipalities receive 75% of their grants in February and the balance in May.

SPECIAL EDUCATION: EXCESS COSTS-EQUITY

Pursuant to CGS §10-76g(c), the Excess Costs-Equity Grant provides funding to towns that have extraordinary special education costs. When a town's special education expenditures for the previous year are higher than the state-wide average spending for regular programs, the town is entitled a grant determined by its eligible excess costs multiplied by its ECS base aid ratio. There is a proportionate reduction of grant totals to the amount of the appropriation if funding is insufficient.

FUNDING FOR THIS PROGRAM IS AVAILABLE FOR FISCAL YEAR 05-06, ONLY.

Municipalities receive payments in June.

OPEN CHOICE GRANT

The OPEN Choice Grant, pursuant to CGS §10-266aa, encourages interdistrict attendance between the cities and suburbs. Both the sending and receiving districts equally share the credit for these students for those state grants that use resident students or average daily membership data. This program provides \$2,000 for each out-of-district student received under OPEN Choice. In addition, bonus funds are available where there are at least 10 OPEN Choice students in the same school.

Grantees receive payments by the end of February.

MAGNET SCHOOLS

Grants for the operation of interdistrict magnet schools are provided under CGS §10-264l and Sections 25 and 36 of Public Act 05-245. This program also provides funding for the costs to transport students to out-of-town magnet schools. Districts receive 100% of the cost of such transportation, capped at \$1,200 per student. Any transportation costs not covered under this program are subject to reimbursement under the Public School Pupil Transportation Grant program.

An interdistrict magnet school run by a Regional Education Service Center (RESC) that enrolls less than 55% of its students from a single town receives a per pupil grant of \$6,250 in FY 05-06, and \$6,500 in FY 06-07. A maximum per pupil grant of \$5,301 is available for each RESC-operated school that enrolls more than 55% of its students from a single town, as well as for each non-RESC magnet school under the existing sliding scale formula. No RESC-operated school receives less than \$3,000 per student. The Department of Education also has the authority to provide supplemental operating grants to interdistrict magnet schools, within available appropriations.

Operation portion – grantees receive 50% of their grants by September 1st and the balance by January 1st.

Transportation portion – grantees receive 50% of their grants in October and the balance in May.

YOUTH SERVICE BUREAUS

The Youth Service Bureau Grant program is administered in accordance with CGS §10-19m through §10-19p, inclusive, and Section 37 of Public Act 05-245. These grants assist in the provision of comprehensive services to delinquent and troubled youth, including prevention and intervention programs, treatment and follow-up services. **All data shown in this publication reflect deductions for this program's administrative costs.**

Eligible municipalities receive payments monthly.

SCHOOL-BASED CHILD HEALTH

Pursuant to CGS §10-76d(a), grants are remitted to those local and regional boards of education that voluntarily determine the Medicaid eligibility of their special education students and furnish the information the Department of Social Services needs to obtain federal reimbursement for certain services that eligible students receive (e.g., physical, occupational and speech therapies, mental health services, nursing and the provision of medical supplies and specialized transportation). Eligible boards of education receive 50% of the amount of the federal reimbursement that the state obtains, based on the federal financial participation plan in effect on January 1, 2003.

The Department of Social Services may issue grants on an estimated basis and grantees are required to reimburse the state if they receive an amount in excess of that to which they are entitled. **Estimates are preliminary projections that may change, depending on a resolution of issues raised by the Office of the Inspector General.**

Eligible local and regional boards of education receive payments at least quarterly.

PRIORITY SCHOOL DISTRICT PROGRAM

The total appropriation for each of the five grants under the Priority School District Program appears below; descriptions of each such program follow.

Grant Program	FY 04-05 In Millions	FY 05-06 In Millions	FY 06-07 In Millions
Priority School Districts	\$ 28.9	\$ 34.9	\$ 36.5
Early Childhood (School Readiness)	44.6	48.1	53.8
Early Reading	19.7	19.7	19.7
Extended School Hours	3.0	3.0	3.0
School Year Accountability (Summer School)	3.4	3.5	3.5
Total Priority School District Program Grants	\$ 99.7	\$ 109.2	\$ 116.5

PRIORITY SCHOOL DISTRICTS

Payment for Priority School Districts is determined pursuant to CGS §10-266p, as amended by Section 27 of Public Act 05-245. Among the factors used to determine grant amounts are population, mastery test scores and the number of TFA students. Bridgeport, Hartford and New Haven each receive an additional \$2,039,686 in FY 05-06 and an additional \$2,610,798 in FY 06-07. Bloomfield and Putnam are experiencing a phasing-out of their grants over three years, while grants to Norwich are being phased-in.

Eligible municipalities receive payments monthly.

EARLY CHILDHOOD (SCHOOL READINESS) PROGRAM

The purpose of the Early Childhood (School Readiness) Grant program is to initiate and expand pre-Kindergarten programs. This grant is administered in accordance with CGS §10-160 through §10-16r, inclusive, and §10-266p. In Priority School Districts, the per pupil reimbursement for School Readiness Programs in FY 05-06 is \$6,650 (an increase of \$250 per pupil over FY 04-05). For FY 06-07, funding increases by an additional \$275 per pupil in these districts (to \$6,925 per pupil). **ADDITIONALLY, THE GOVERNOR IS RECOMMENDING \$4 MILLION TO CREATE 500 NEW PRE-SCHOOL SLOTS IN THE STATE'S NEEDIEST COMMUNITIES.**

Certain school districts that serve at least 40% of lunches free or at a reduced price are eligible for a separate grant. Non-priority school districts ranked between one and fifty in descending order according to wealth are eligible to compete for this grant. **(Because of its competitive nature, appropriated amounts for this grant are not included in this publication.)**

Eligible municipalities receive payments monthly.

EARLY READING SUCCESS

The Early Reading Success Grant program is governed by CGS §10-265f, §10-265h, §10-265j and §10-266p. This program's purpose is to improve the reading skills of students in Kindergarten to Grade 3, inclusive, in Priority School Districts and in those towns with elementary schools that serve at least 40% of their lunches free or at a reduced price.

A portion of this program's funding is available, on a competitive basis, to other eligible school districts. Also, two early childhood learning programs established under CGS §10-265j are separately funded.

Eligible municipalities receive payments monthly.

EXTENDED SCHOOL HOURS GRANT

The Extended School Hours Grant Program, administered pursuant to CGS §10-266p, §10-266t and §10-266u, allows an expansion of the number of schools in Priority School Districts that can be kept open for academic enrichment and recreational programs after school hours, on Saturdays and during school vacations. Multiplying the appropriation by the ratio of each Priority School District's average daily membership to the total average daily membership of all such districts determines payment amounts.

Eligible municipalities receive payments monthly.

SCHOOL YEAR ACCOUNTABILITY (SUMMER SCHOOL)

The School Year Accountability (Summer School) Grant program, administered in accordance with CGS §10-223a and §10-266p, assists school children in Priority School Districts by allowing the provision of additional instruction to those students whose mastery test scores indicate it is needed.

Eligible municipalities receive payments monthly.

February 2006 Estimates of Statutory Formula Grants for Fiscal Years 2004-2005, 2005-2006 and 2006-2007

Municipalities	PILOT: State Owned Property			PILOT: Colleges & Hospitals			Supplemental Municipal Aid <i>AKA Mashantucket Pequot and Mohegan Fund Grant</i>		
	FY 04-05	FY 05-06	FY 06-07	FY 04-05	FY 05-06	FY 06-07	FY 04-05	FY 05-06	FY 06-07
Andover	33,608	32,889	34,194	0	0	0	23,121	25,979	26,221
Ansonia	86,610	88,939	87,239	0	0	0	266,852	286,727	256,990
Ashford	6,329	6,747	6,618	0	0	0	38,907	44,612	44,711
Avon	79,485	67,798	67,177	11,134	10,884	10,399	26,277	25,844	29,182
Barkhamsted	18,745	16,433	16,312	0	0	0	21,522	26,266	29,174
Beacon Falls	59,179	68,585	66,486	0	0	0	47,091	42,755	45,048
Berlin	6,780	17,028	20,937	0	0	0	79,948	90,022	87,898
Bethany	47,525	40,201	40,879	27,993	23,766	23,303	26,909	30,016	33,775
Bethel	27,390	28,353	28,350	22,671	23,562	22,718	67,445	83,739	77,345
Bethlehem	1,808	1,275	1,321	0	0	0	19,607	22,651	25,171
Bloomfield	103,969	110,288	96,656	248,631	264,794	176,402	253,197	242,322	249,274
Bolton	35,705	38,717	39,106	0	0	0	29,810	33,999	37,615
Bozrah	7,240	5,105	5,247	0	0	0	18,702	23,882	26,027
Branford	48,144	51,521	64,231	120,476	121,539	119,984	107,851	108,109	99,913
Bridgeport	2,342,049	2,637,546	2,627,097	7,513,038	9,988,123	10,235,819	9,945,157	9,517,973	9,791,042
Bridgewater	272	821	835	0	0	0	8,658	13,030	14,326
Bristol	72,812	77,082	75,292	781,634	872,114	825,646	950,405	909,581	935,677
Brookfield	11,456	11,818	12,014	0	0	0	33,662	35,878	36,977
Brooklyn	211,851	222,397	185,586	0	0	0	173,683	234,919	235,554
Burlington	43,032	36,234	53,062	0	0	0	28,680	33,058	37,450
Canaan	109,023	112,841	116,463	0	0	0	18,134	15,176	14,486
Canterbury	13,037	14,472	11,162	0	0	0	52,833	56,150	56,163
Canton	8,744	10,819	10,477	0	0	0	32,683	37,338	44,024
Chaplin	68,884	78,052	79,941	0	0	0	134,153	128,390	132,074
Cheshire	2,516,500	2,440,753	2,433,053	0	0	179,402	1,087,359	1,676,085	2,100,945
Chester	9,360	13,543	13,839	0	0	0	16,761	20,728	22,988
Clinton	26,764	27,776	28,383	0	0	0	63,022	65,543	67,687
Colchester	64,749	66,005	65,000	0	0	0	107,706	97,382	112,388
Colebrook	4,333	4,306	4,250	0	0	0	12,004	16,205	17,115
Columbia	10,133	11,075	10,863	0	0	0	30,699	31,858	33,339
Cornwall	22,249	22,732	22,635	0	0	0	8,603	12,809	13,522
Coventry	44,112	46,172	63,907	0	0	0	78,609	81,331	83,240
Cromwell	18,689	20,554	16,425	116,185	128,286	118,915	76,977	88,329	87,580
Danbury	1,507,205	1,577,574	1,763,709	1,304,382	1,354,195	1,179,812	1,526,407	1,460,842	1,502,753
Darien	97,180	90,397	94,761	0	0	0	17,211	14,394	15,606
Deep River	14,477	14,863	14,403	0	0	0	21,633	23,588	24,850
Derby	122,323	133,027	133,291	818,753	893,945	863,731	409,072	391,501	402,733
Durham	19,200	20,045	20,909	0	0	0	32,815	36,969	37,970
Eastford	9,615	9,963	10,205	0	0	0	17,609	23,713	23,224
East Granby	714,477	667,451	662,666	0	0	0	119,879	91,886	78,411
East Haddam	20,321	21,048	20,994	0	0	0	42,423	50,786	46,898
East Hampton	125,007	131,502	129,119	0	0	0	147,037	98,036	95,258
East Hartford	798,689	1,054,201	1,037,504	0	9,114	8,668	494,509	473,268	486,846
East Haven	358,606	356,195	381,549	0	0	0	322,244	299,880	287,889
East Lyme	1,084,223	1,152,480	1,146,902	55,695	59,435	57,035	462,078	442,230	511,570
Easton	45,903	54,328	56,279	0	0	0	11,069	15,912	16,359
East Windsor	95,561	102,439	101,579	0	0	0	70,732	73,132	73,389
Ellington	7,784	8,498	8,400	0	0	0	82,517	84,277	85,748
Enfield	1,656,556	1,691,703	1,672,183	35,936	39,896	38,052	1,169,569	1,515,129	1,773,990
Essex	4,542	7,649	7,656	22,241	13,453	12,984	18,201	20,923	22,249
Fairfield	35,767	38,825	39,591	2,450,940	2,700,669	2,655,539	508,186	503,253	512,200
Farmington	2,650,538	2,812,593	2,886,511	32,891	35,041	33,863	457,664	424,137	387,705
Franklin	17,635	17,627	19,015	0	0	0	15,920	21,000	25,347
Glastonbury	37,356	56,137	60,812	0	0	0	59,687	69,340	66,349
Goshen	25,148	26,964	25,691	0	0	0	12,566	17,331	17,123
Granby	14,775	17,196	17,290	0	0	0	39,319	46,663	45,568
Greenwich	22,091	22,800	22,706	1,001,551	703,024	810,868	195,950	133,920	156,433
Griswold	40,738	43,154	42,230	0	0	0	154,591	130,717	151,737
Groton (Town of)	1,683,751	1,669,746	1,644,687	17,487	17,410	48,117	1,928,249	1,845,423	2,134,779
Guilford	15,274	15,580	15,418	23,586	24,153	23,050	47,594	53,742	52,289
Haddam	119,024	140,255	141,804	0	0	0	43,524	38,801	36,598

February 2006 Estimates of Statutory Formula Grants for Fiscal Years 2004-2005, 2005-2006 and 2006-2007

Municipalities	Town Aid Road			Local Capital Improvement			Public School		
	Fund Grant			(LoCIP) Program			Pupil Transportation		
	FY 04-05	FY 05-06	FY 06-07	FY 04-05	FY 05-06	FY 06-07	FY 04-05	FY 05-06	FY 06-07
Andover	58,299	82,091	82,091	28,947	28,955	28,955	34,055	42,093	42,093
Ansonia	107,103	149,738	149,738	178,096	177,577	177,577	237,211	255,135	255,135
Ashford	90,829	127,552	127,552	53,550	53,451	53,451	99,378	78,263	78,263
Avon	99,556	140,505	140,505	99,187	101,018	101,018	3,057	3,271	3,271
Barkhamsted	60,732	85,134	85,134	36,276	36,196	36,196	32,655	40,005	40,005
Beacon Falls	55,805	78,182	78,182	37,087	36,995	36,995	0	0	0
Berlin	108,937	152,861	152,861	124,221	124,578	124,578	140,432	183,867	183,867
Bethany	65,641	92,327	92,327	47,502	47,419	47,419	20,314	25,961	25,961
Bethel	106,145	148,574	148,574	115,168	115,270	115,270	102,093	98,746	98,746
Bethlehem	67,009	91,831	91,831	35,115	35,017	35,017	0	0	0
Bloomfield	113,592	159,249	159,249	128,024	130,388	130,388	174,907	164,426	164,426
Bolton	64,308	90,081	90,081	40,824	40,590	40,590	86,415	101,631	101,631
Bozrah	55,351	77,493	77,493	26,215	26,159	26,159	35,293	43,112	43,112
Branford	142,186	199,038	199,038	168,892	168,161	168,161	188,526	196,657	196,657
Bridgeport	494,192	685,756	685,756	2,348,030	2,344,708	2,344,708	2,549,863	2,827,753	2,827,753
Bridgewater	55,192	77,293	77,293	24,456	24,387	24,387	0	0	0
Bristol	240,339	335,477	335,477	493,760	494,243	494,243	678,614	685,191	685,191
Brookfield	99,954	139,980	139,980	102,150	102,802	102,802	63,426	60,737	60,737
Brooklyn	76,830	107,943	107,943	69,347	70,063	70,063	251,774	292,439	292,439
Burlington	80,093	112,653	112,653	71,054	71,693	71,693	0	0	0
Canaan	50,436	70,639	70,639	19,398	19,343	19,343	3,523	6,780	6,780
Canterbury	69,094	97,044	97,044	56,969	56,925	56,925	279,153	202,308	202,308
Canton	80,437	113,933	113,933	64,605	64,757	64,757	97,654	102,203	102,203
Chaplin	59,530	83,487	83,487	30,392	30,363	30,363	60,007	67,942	67,942
Cheshire	140,238	195,873	195,873	183,149	182,673	182,673	217,536	210,693	210,693
Chester	60,169	84,255	84,255	27,801	27,695	27,695	5,024	7,615	7,615
Clinton	90,251	127,013	127,013	90,811	90,362	90,362	144,195	131,205	131,205
Colchester	113,529	159,234	159,234	119,288	119,956	119,956	376,716	458,812	458,812
Colbrook	60,108	84,208	84,208	25,785	25,708	25,708	8,937	8,921	8,921
Columbia	64,030	89,836	89,836	40,523	40,904	40,904	86,248	133,251	133,251
Cornwall	66,775	93,585	93,585	33,365	33,283	33,283	754	804	804
Coventry	96,210	136,030	136,030	100,911	102,289	102,289	273,282	277,568	277,568
Cromwell	90,053	126,124	126,124	81,359	81,135	81,135	84,840	120,702	120,702
Danbury	294,158	411,480	411,480	506,680	510,150	510,150	697,160	740,347	740,347
Darien	110,729	154,581	154,581	108,606	110,955	110,955	754	804	804
Deep River	62,826	88,119	88,119	32,014	31,910	31,910	13,020	23,426	23,426
Derby	87,260	122,115	122,115	103,381	102,981	102,981	140,940	167,378	167,378
Durham	72,263	101,654	101,654	54,307	54,338	54,338	0	0	0
Eastford	53,062	74,392	74,392	23,627	24,101	24,101	36,709	44,473	44,473
East Granby	62,981	88,326	88,326	34,425	34,371	34,371	31,821	35,908	35,908
East Haddam	108,845	152,678	152,678	90,773	90,579	90,579	125,693	146,104	146,104
East Hampton	97,897	137,341	137,341	95,654	98,344	98,344	243,901	296,837	296,837
East Hartford	205,617	286,149	286,149	421,912	417,852	417,852	730,179	852,994	852,994
East Haven	139,271	194,787	194,787	227,384	227,207	227,207	450,767	444,060	444,060
East Lyme	104,909	148,796	148,796	124,303	124,270	124,270	135,615	198,643	198,643
Easton	72,598	101,420	101,420	66,870	66,716	66,716	754	804	804
East Windsor	82,571	115,718	115,718	74,206	74,068	74,068	169,985	186,138	186,138
Ellington	107,765	152,273	152,273	99,695	101,431	101,431	306,870	316,542	316,542
Enfield	194,128	271,155	271,155	360,393	358,805	358,805	591,787	765,598	765,598
Essex	69,200	96,993	96,993	41,859	41,718	41,718	1,149	1,501	1,501
Fairfield	231,645	325,658	325,658	375,781	370,459	370,459	2,625	48,646	48,646
Farmington	124,744	175,335	175,335	134,702	135,221	135,221	55,001	55,788	55,788
Franklin	38,259	53,618	53,618	17,362	17,334	17,334	34,507	40,161	40,161
Glastonbury	157,164	220,051	220,051	197,140	197,114	197,114	131,777	161,112	161,112
Goshen	81,231	114,036	114,036	43,071	43,064	43,064	0	0	0
Granby	85,999	120,388	120,388	81,456	82,442	82,442	98,458	112,125	112,125
Greenwich	244,334	341,066	341,066	329,229	328,958	328,958	754	804	804
Griswold	62,748	87,277	87,277	97,738	97,851	97,851	350,113	400,272	400,272
Groton (Town of)	132,271	183,316	183,316	230,287	231,580	231,580	478,984	510,013	510,013
Guilford	121,583	170,546	170,546	138,787	139,083	139,083	88,250	70,055	70,055
Haddam	77,692	109,034	109,034	72,150	72,023	72,023	0	0	0

February 2006 Estimates of Statutory Formula Grants for Fiscal Years 2004-2005, 2005-2006 and 2006-2007

Municipalities	Non-Public School Pupil Transportation			Adult Education			Education Cost Sharing Grant		
	FY 04-05	FY 05-06	FY 06-07	FY 04-05	FY 05-06	FY 06-07	FY 04-05	FY 05-06	FY 06-07
Andover	0	0	0	0	0	0	1,812,860	1,952,852	1,973,606
Ansonia	16,811	20,205	20,205	67,349	72,032	72,032	12,208,280	12,798,616	12,883,369
Ashford	0	0	0	0	0	0	3,311,960	3,422,816	3,437,204
Avon	0	0	0	617	1,046	1,046	779,236	786,337	788,475
Barkhamsted	0	0	0	1,071	1,282	1,282	1,163,752	1,223,608	1,231,556
Beacon Falls	0	0	0	0	0	0	3,269,680	3,414,494	3,437,310
Berlin	6,684	9,835	9,835	8,666	10,682	10,682	4,434,846	4,618,099	4,665,028
Bethany	0	0	0	0	0	0	1,545,669	1,581,702	1,586,002
Bethel	13,799	14,892	14,892	4,711	5,911	5,911	7,149,036	7,352,195	7,372,181
Bethlehem	0	0	0	0	0	0	1,168,082	1,206,123	1,209,402
Bloomfield	0	0	0	19,469	23,207	23,207	3,751,392	3,896,585	3,977,721
Bolton	0	0	0	3,323	3,743	3,743	2,491,108	2,555,828	2,562,776
Bozrah	0	0	0	3,301	4,104	4,104	1,013,453	1,057,981	1,060,857
Branford	10,565	12,302	12,302	19,112	20,779	20,779	1,292,801	1,360,200	1,363,897
Bridgeport	271,113	336,048	336,048	1,077,398	1,246,662	1,246,662	143,129,003	146,708,614	147,107,433
Bridgewater	0	0	0	0	0	0	103,403	106,286	106,575
Bristol	154,472	174,253	174,253	211,750	260,256	260,256	33,764,963	35,166,433	35,390,494
Brookfield	3,912	4,166	4,166	1,891	2,211	2,211	1,144,668	1,199,247	1,202,507
Brooklyn	0	0	0	21,696	26,294	26,294	5,746,601	5,998,064	6,014,369
Burlington	0	0	0	0	0	0	3,341,834	3,449,374	3,458,751
Canaan	0	0	0	0	0	0	190,510	189,539	190,054
Canterbury	0	0	0	9,080	9,947	9,947	4,211,480	4,331,257	4,343,031
Canton	0	0	0	1,509	1,987	1,987	2,490,005	2,531,225	2,546,057
Chaplin	0	0	0	1,916	2,647	2,647	1,640,695	1,688,406	1,692,996
Cheshire	22,236	23,965	23,965	19,842	19,833	19,833	7,343,753	7,569,061	7,589,637
Chester	0	0	0	0	0	0	557,755	608,523	610,177
Clinton	0	0	0	3,390	3,146	3,146	5,736,379	5,916,055	5,932,138
Colchester	0	0	0	17,178	21,140	21,140	11,099,736	11,465,346	11,503,712
Colebrook	0	0	0	319	290	290	410,019	414,295	415,422
Columbia	0	0	0	1,373	2,282	2,282	2,080,493	2,153,193	2,161,259
Cornwall	0	0	0	0	0	0	59,206	60,765	60,930
Coventry	0	0	0	8,938	9,547	9,547	7,481,219	7,697,708	7,718,634
Cromwell	0	0	0	12,539	13,849	13,849	3,192,777	3,307,963	3,317,649
Danbury	178,565	211,914	211,914	119,867	132,528	132,528	16,223,672	17,373,813	17,588,819
Darien	0	0	0	51	55	55	1,055,770	1,028,588	1,031,384
Deep River	0	0	0	0	0	0	1,465,990	1,543,923	1,548,120
Derby	10,663	14,106	14,106	64,607	72,335	72,335	5,914,368	6,053,557	6,070,014
Durham	0	0	0	0	0	0	3,299,155	3,397,618	3,406,854
Eastford	0	0	0	1,539	1,864	1,864	930,505	957,291	959,893
East Granby	0	0	0	869	936	936	761,252	802,419	808,527
East Haddam	0	0	0	4,662	5,278	5,278	2,999,488	3,098,985	3,108,920
East Hampton	0	0	0	21,595	25,693	25,693	6,132,373	6,389,227	6,439,142
East Hartford	49,461	64,591	64,591	97,799	119,276	119,276	32,593,156	34,849,510	35,150,730
East Haven	24,886	27,365	27,365	380,953	369,493	369,493	16,291,667	16,750,356	16,795,891
East Lyme	0	0	0	14,309	17,003	17,003	6,317,553	6,497,043	6,514,705
Easton	0	0	0	83	90	90	391,048	398,209	399,292
East Windsor	0	0	0	9,187	9,806	9,806	4,337,368	4,550,093	4,584,774
Ellington	0	0	0	12,091	12,669	12,669	7,778,243	8,001,644	8,023,396
Enfield	117,452	170,059	170,059	61,280	75,107	75,107	23,256,084	24,196,003	24,339,063
Essex	0	0	0	0	0	0	243,095	274,406	275,152
Fairfield	0	10,331	10,331	7,847	12,003	12,003	2,269,631	2,405,989	2,412,530
Farmington	0	0	0	3,005	2,776	2,776	1,039,988	1,089,201	1,092,162
Franklin	0	0	0	2,134	2,386	2,386	751,052	807,583	809,778
Glastonbury	0	0	0	4,205	4,951	4,951	3,802,060	3,890,636	3,907,727
Goshen	0	0	0	0	0	0	159,629	163,891	164,337
Granby	0	0	0	2,128	2,378	2,378	4,003,649	4,196,968	4,225,049
Greenwich	0	0	0	0	0	0	2,219,455	2,291,004	2,297,232
Griswold	2,859	3,655	3,655	45,661	53,119	53,119	9,231,517	9,484,667	9,510,451
Groton (Town of)	34,582	41,177	41,177	82,264	92,566	92,566	22,526,582	23,218,056	23,281,173
Guilford	0	0	0	2,577	2,367	2,367	2,842,237	2,798,960	2,806,569
Haddam	0	0	0	0	0	0	1,110,119	1,167,724	1,178,623

Municipalities	CASINO ASSISTANCE REVENUE GRANT	TOTAL Statutory Formula Grants		
	FY 06-07	FY 04-05	FY 05-06	FY 06-07
Andover	473,573	1,990,890	2,164,859	2,660,733
Ansonia	2,258,085	13,168,311	13,848,969	16,160,370
Ashford	528,645	3,600,953	3,733,441	4,276,443
Avon	3,582,474	1,098,549	1,136,703	4,723,547
Barkhamsted	463,004	1,334,753	1,428,924	1,902,663
Beacon Falls	815,769	3,468,843	3,641,010	4,479,790
Berlin	2,968,605	4,910,514	5,206,972	8,224,290
Bethany	879,935	1,781,553	1,841,391	2,729,601
Bethel	2,674,800	7,608,458	7,871,243	10,558,787
Bethlehem	397,632	1,291,620	1,356,897	1,760,374
Bloomfield	3,429,616	4,793,181	4,991,259	8,406,939
Bolton	757,110	2,751,493	2,864,589	3,632,651
Bozrah	257,509	1,159,556	1,237,836	1,500,508
Branford	3,786,821	2,098,553	2,238,305	6,031,783
Bridgeport	13,802,505	169,669,843	176,293,183	191,004,822
Bridgewater	271,017	191,981	221,816	494,433
Bristol	8,340,207	37,348,749	38,974,630	47,516,737
Brookfield	2,591,234	1,461,119	1,556,839	4,152,628
Brooklyn	624,631	6,551,782	6,952,119	7,556,879
Burlington	1,454,734	3,564,693	3,703,013	5,188,343
Canaan	157,011	391,025	414,319	574,777
Canterbury	437,475	4,691,646	4,768,103	5,214,056
Canton	1,601,865	2,775,637	2,862,262	4,485,303
Chaplin	253,554	1,995,577	2,079,288	2,343,004
Cheshire	4,700,725	11,530,613	12,318,935	17,636,799
Chester	451,958	676,870	762,359	1,218,527
Clinton	1,832,532	6,154,811	6,361,100	8,212,466
Colchester	2,100,129	11,898,902	12,387,875	14,540,370
Colebrook	241,829	521,504	553,933	797,743
Columbia	783,747	2,313,499	2,462,399	3,255,482
Cornwall	198,912	190,953	223,979	423,670
Coventry	1,434,053	8,083,281	8,350,645	9,825,268
Cromwell	2,142,573	3,673,418	3,886,942	6,024,951
Danbury	8,782,528	22,358,096	23,772,842	32,824,040
Darien	2,796,895	1,390,301	1,399,775	4,205,041
Deep River	617,139	1,609,960	1,725,829	2,347,967
Derby	1,739,909	7,671,367	7,950,945	9,688,593
Durham	1,352,163	3,477,740	3,610,624	4,973,888
Eastford	207,871	1,072,667	1,135,798	1,346,023
East Granby	722,132	1,725,704	1,721,297	2,431,277
East Haddam	1,071,051	3,392,205	3,565,459	4,642,502
East Hampton	1,594,918	6,863,464	7,176,980	8,816,652
East Hartford	7,113,010	35,391,321	38,126,955	45,537,619
East Haven	4,088,425	18,195,778	18,669,342	22,816,666
East Lyme	2,262,017	8,298,686	8,639,901	10,980,941
Easton	1,886,922	588,325	637,479	2,527,882
East Windsor	2,002,996	4,839,610	5,111,393	7,148,468
Ellington	2,117,509	8,394,965	8,677,334	10,817,968
Enfield	5,799,297	27,443,184	29,083,455	35,263,309
Essex	750,386	400,287	456,643	1,208,639
Fairfield	9,933,375	5,882,422	6,415,833	16,320,332
Farmington	4,196,517	4,498,532	4,730,092	8,965,878
Franklin	190,356	876,869	959,709	1,157,995
Glastonbury	7,035,746	4,389,389	4,599,342	11,653,863
Goshen	377,122	321,645	365,286	741,373
Granby	1,890,747	4,325,784	4,578,160	6,495,987
Greenwich	7,532,568	4,013,364	3,821,576	11,490,635
Griswold	1,647,249	9,985,964	10,300,712	11,993,841
Groton (Town of)	3,554,156	27,114,456	27,809,287	31,721,564
Guilford	3,166,052	3,279,888	3,274,486	6,445,430
Haddam	1,174,896	1,422,509	1,527,837	2,712,978



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February 9, 2006

GOVERNOR'S STATE BUDGET REVISIONS FOR FY 06-07: *IMPACT ON Ellington*

On Wednesday, February 8th, the Governor proposed revisions to the existing budget for next year (FY 06-07).

A centerpiece of the Governor's revised budget is the **elimination of property taxes on privately owned (non-business) motor vehicles**. Commencing on July 1, 2006, Connecticut residents would not pay property taxes on most cars and motorcycles. (Vehicles leased on a long-term basis would also be exempt). This proposal would reduce municipal revenue by an estimated \$497 million in FY 06-07. **The State would reimburse municipalities for 100% of this revenue-loss** through Indian Gaming Revenue, the elimination of the property tax credit on the personal income tax, and General Fund transfers.

Netting-out the reimbursement for lost car-tax revenue, state aid would increase by \$29 million (1.2%) over FY 05-06 amounts. The table below summarizes the Governor's proposed budget revisions and their impact on **Ellington**. The following page summarizes the Governor's other major initiatives for the 2006 legislative session and contains information on other grant programs.

Grant	This Year: FY 05-06	Current Budget for FY 06-07	Gov's Revisions to FY 06-07	<i>Change:</i> Gov's Revisions over FY 05-06	<i>% Change:</i> Gov's Revisions over FY 05-06
	\$	\$	\$	\$	%
<u>Education</u>					
Adult Education	12,669	12,669	12,669	0	0.0%
ECS Grant	8,001,644	8,023,396	8,023,396	21,752	0.3%
Non-public School Trans.	0	0	0	0	n/a
Public School Trans.	316,542	316,542	316,542	0	0.0%
<i>Sub-Total: Education</i>	8,330,855	8,352,607	8,352,607	21,752	0.3%
<u>Non-Education</u>					
Casino Assistance Grant * (See note below)	0	0	2,117,509	2,117,509	n/a
Local Capital Improvement	101,431	99,695	101,431	0	0.0%
PILOT: Colleges & Hospitals	0	0	0	0	n/a
PILOT: State-owned Property	8,498	8,314	8,400	-97	-1.1%
Supplemental Municipal Aid ** (See note below)	84,277	86,659	85,748	1,471	1.7%
Town Aid Road Grant	152,273	152,273	152,273	0	0.0%
<i>Sub-Total: Non-Education</i>	346,479	346,941	2,465,361	2,118,883	611.5%
State Aid: Education & Non-Education	8,677,334	8,699,548	10,817,968	2,140,635	24.7%
<u>Elimination of Property Tax on Most Cars</u>					
Ellington: Lost Revenue	0	0	(2,117,509)	(2,117,509)	n/a
Net Impact (State Aid and Lost Revenue)	8,677,334	8,699,548	8,700,459	23,126	0.3%

* **Proposed new grant:** revenues come from State taxes on casino revenue and the State's general fund. The grant for each town equals the amount of municipal revenue lost from eliminating the property tax on most cars. In any subsequent year that casino taxes increase, all of that increase would be passed on to towns, and each town would receive an increase in its casino assistance grant.

** **Formerly the Mashantucket Pequot-Mohegan grant:** Proposal is to finance this grant exclusively through the State's general fund.

NOTE: All figures are the latest OPM estimates. The Casino Assistance grant figure listed here is based on the Oct. 1, 2004 grand list, but actual figures will be based on the Oct. 1, 2005 grand list. Figures will change as municipal officials submit more precise data about their municipalities' Oct. 1, 2005 grand lists.

- OVER -

Other major initiatives proposed by the Governor include:

Urban violence: The Governor proposes \$5.9 million for a new Urban Violence Initiative that would coordinate state and local efforts at combating urban violence, including direct grants to some municipalities.

Transportation: The Governor proposes adding \$344 million in additional transportation capital improvements including: commuter rail service between New Haven, Hartford, and Springfield, the New Britain busway, rail station and parking improvements on the New Haven Line and Shore Line East, and the rehabilitation of up to forty locomotive-pulled passenger coaches used on the branch lines.

Department of Energy: Governor Rell proposes a new Department of Energy. The agency will be composed of new positions and former OPM positions. It would help formulate a statewide energy policy.

Economic Development: The Governor proposes a new Office of Economic Development within the Governor's office. In addition, the Governor proposes five tax relief measures aimed at improving Connecticut's business climate. These include: eliminating the corporate tax surcharge, an energy relief tax cut, a job creation tax credit, a displaced worker credit, and a credit for film production companies. Her initiative also includes reorganizing state agencies.

Early Childhood Education: The Governor proposes to increase the number of inner city children in pre-school by 500, add funding for five more communities to add preschool programs, stabilize the financial situations of state-funded child care centers, and initiate the creation of a true kindergarten assessment tool.

Issues for specific grants:

ECS – Last year's \$1,619.4 million grant would increase by only \$7 million (0.4%) to \$1,626.5 million.

Special Education Excess Cost – The major special education grant for cities and towns would increase by \$1.75 million.

Special Education Excess Cost – Equity – The other special education grant for cities and towns would be eliminated, a reduction of \$4 million from what was originally budgeted for FY 06-07.

PILOT: Colleges and Hospitals – No increase scheduled. The grant will remain at \$111 million.

PILOT: State-owned Property – 0.3% increase scheduled. The grant will remain at (roughly) \$78 million.

Public School Transportation – No increase scheduled. The grant will remain at \$48 million.

Supplemental Municipal Aid – This proposed grant would replace the Mashantucket Pequot-Mohegan grant. It would be \$4.8 million (5.6%) more than the Pequot-Mohegan grant in FY 05-06. However, all the Supplemental Municipal Aid grant's funding would come from the State's general fund and would not have a designated revenue stream.

Town Aid Road grant – No increase scheduled. The grant will remain at \$28 million.

PILOT: Manufacturing Machinery & Equipment – The PILOT would increase by \$1 million (2%), but this is \$2.5 million less than what is called for under the current FY 06-07 budget.

Governor's Proposed Revisions (Statewide Totals): FY 06-07

Adult Education	\$18.6 million statewide.	Supplemental Municipal Aid.....	90.1 million statewide.
ECS	\$1.627 billion statewide.	PILOT: Colleges and Hospitals.....	\$111 million statewide.
Non-Public School Transportation	\$4 million statewide.	PILOT: Manufacturing machinery & equip.....	\$53.9 million statewide.
Public School Transportation	\$48 million statewide.	PILOT: State-Owned Property	\$78.2 million statewide.
LoCIP	\$30 million statewide.	Town Aid Road.....	\$28 million statewide.



For more detail on the Governor's revisions to the FY 06-07 state budget, please attend CCM's Legislative Committee meeting on February 16th at the Four Points Sheraton in Meriden, CT.

If you have questions, please call Adam Stern, Jim Finley, or Gian-Carl Casa of CCM at (203) 498-3000.



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Governor's Proposed Budget Revisions (FY 06-07): Car Tax Repeal and Small Increases in State Aid



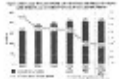
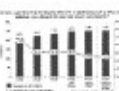
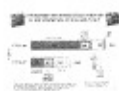
Impact on Connecticut's Towns and Cities

*CCM Legislative Committee Meeting
February 16, 2006*

Governor's Proposed Budget Revisions: FY 06-07

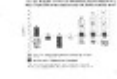
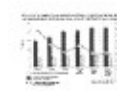
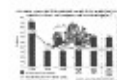
AID TO MUNICIPALITIES

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For more information on the State budget and how it impacts your community, visit the CCM website at www.ccm-ct.org.



STATE SURPLUS OUTLOOK:

FY 05-06 AND FY 06-07

(figures in \$ millions)



PROJECTED SURPLUSES:

CURRENT YEAR (FY 05-06)

NEXT YEAR (FY 06-07)

OFA

\$662 *

\$489 *

OPM

\$512 *

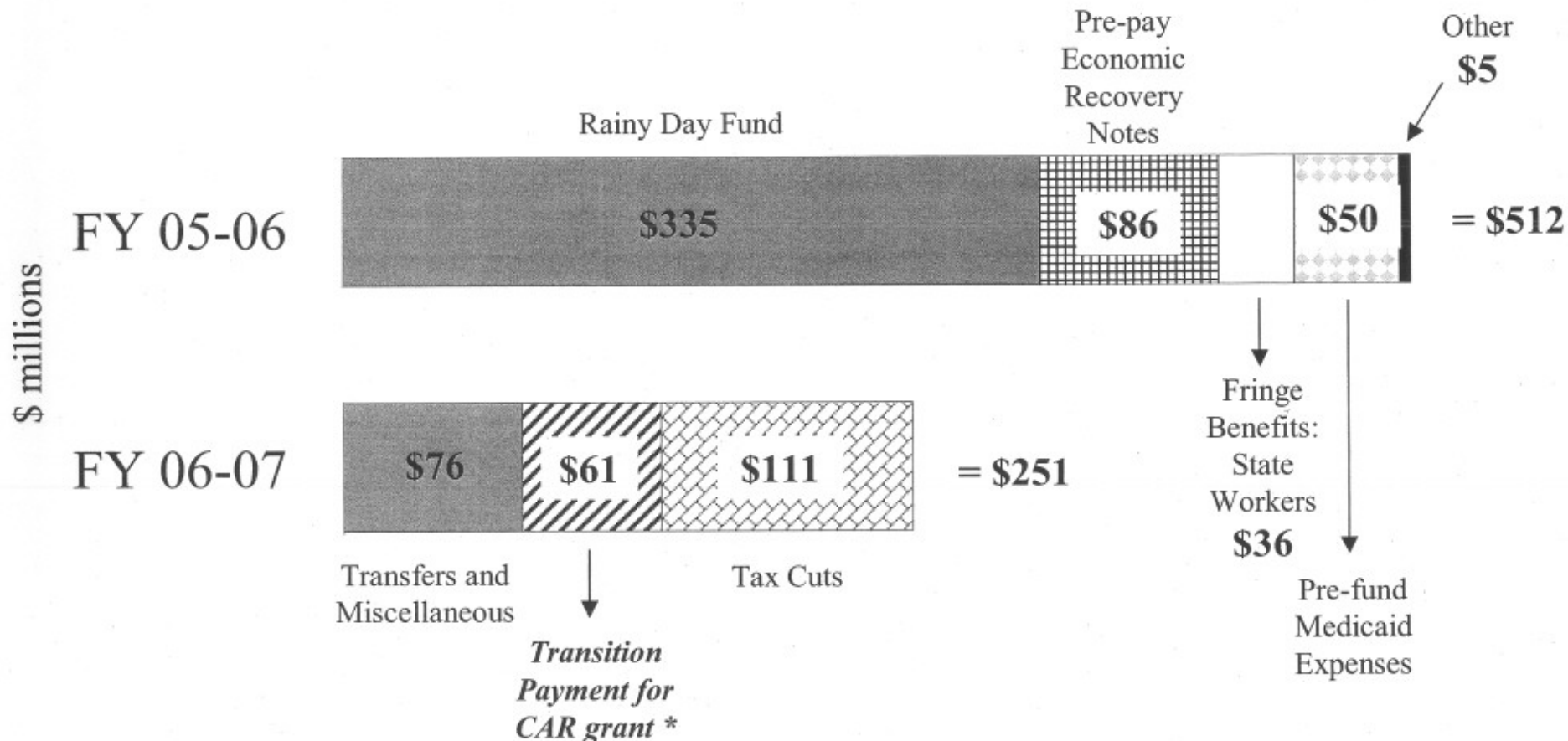
\$251 *

* CCM estimates that surpluses will likely exceed \$700 million in FY 05-06 and \$500 million in FY 06-07.

Source: OFA, General Fund Budget Projections,
and Governor's Budget Revisions, February 2006.



GOVERNOR'S PROPOSED UTILIZATION OF STATE SURPLUSES: FY 05-06 AND FY 06-07



* The Casino Assistance Revenue (CAR) grant would reimburse municipalities for the tax-loss resulting from the repeal of car taxes on most passenger vehicles. A portion of the CAR grant would come from general fund surplus revenue (\$61 million). The remainder would come from the State's Indian gaming revenues.

Source: Governor's Budget Revisions, February 2006.

Car Tax Proposal

The \$497 million plan in FY 06-07:

Reimbursement of Municipalities (through “CAR grant”) *

Indian Gaming Payments: **\$436 million**

Transition payment for CAR grant: + **\$61 million**

“Casino Assistance Revenue” (CAR) grant: = **\$497 million**

New State revenue

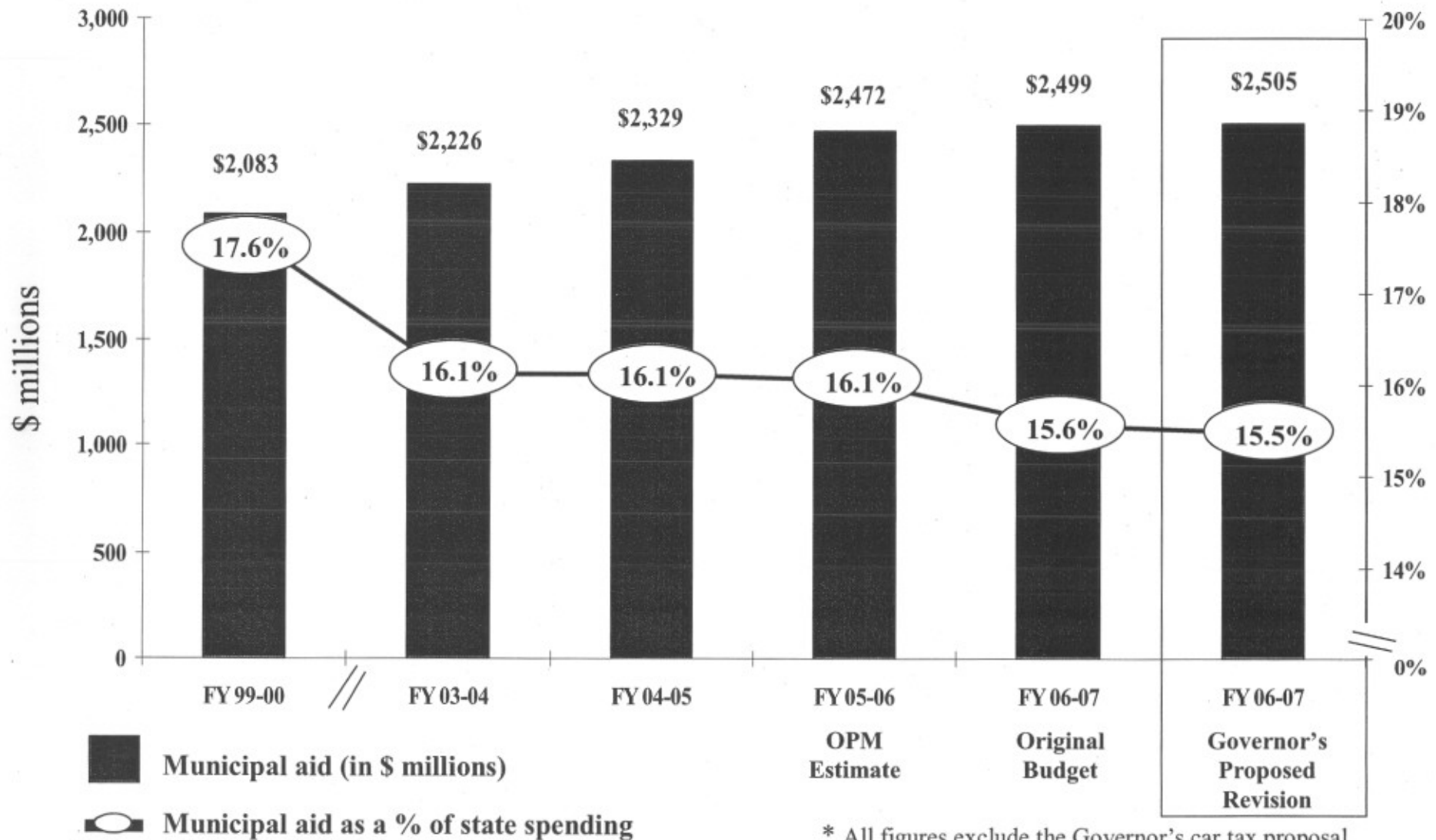
Eliminate the property tax credit: **\$325 million**

“Natural Revenue Growth”: + **\$172 million**

= **\$497 million**

* The Casino Assistance Revenue (CAR) grant would reimburse municipalities for the tax-loss resulting from the repeal of car taxes on most passenger vehicles. A portion of the CAR grant would come from general fund surplus revenue (\$61 million). The remainder would come from the State’s Indian gaming revenues.

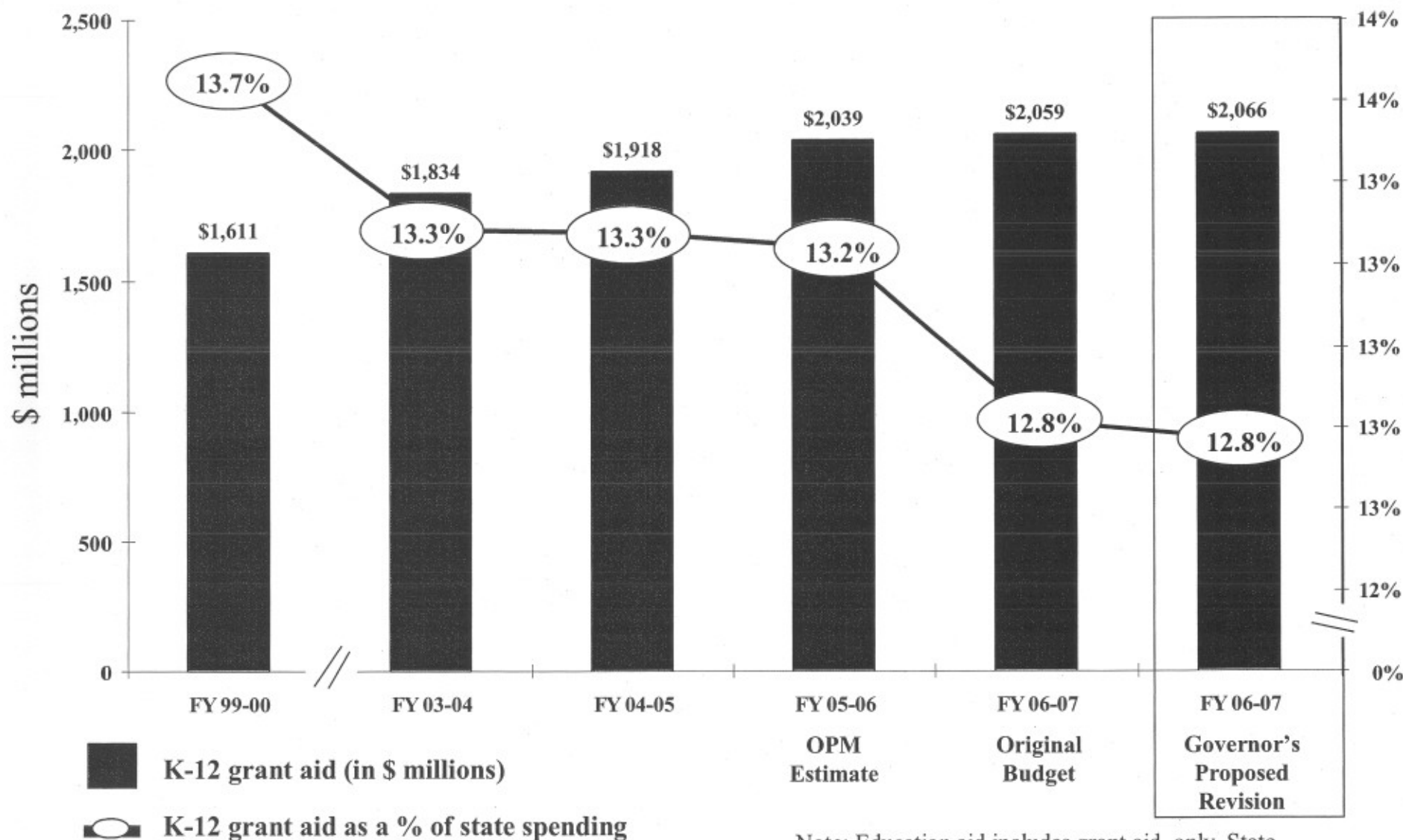
STATE AID WOULD INCREASE BY ONLY \$32.8 MILLION (1.3%) AND SHRINK AS A PERCENTAGE OF STATE SPENDING *



Source: Governor's Proposed Budget Revisions, Feb. 2006 and OFA Budget Books.

* All figures exclude the Governor's car tax proposal, which would add \$497 million to the total in FY 06-07 and increase state aid's share of the budget, while reducing municipal revenues by an estimated \$497 million.

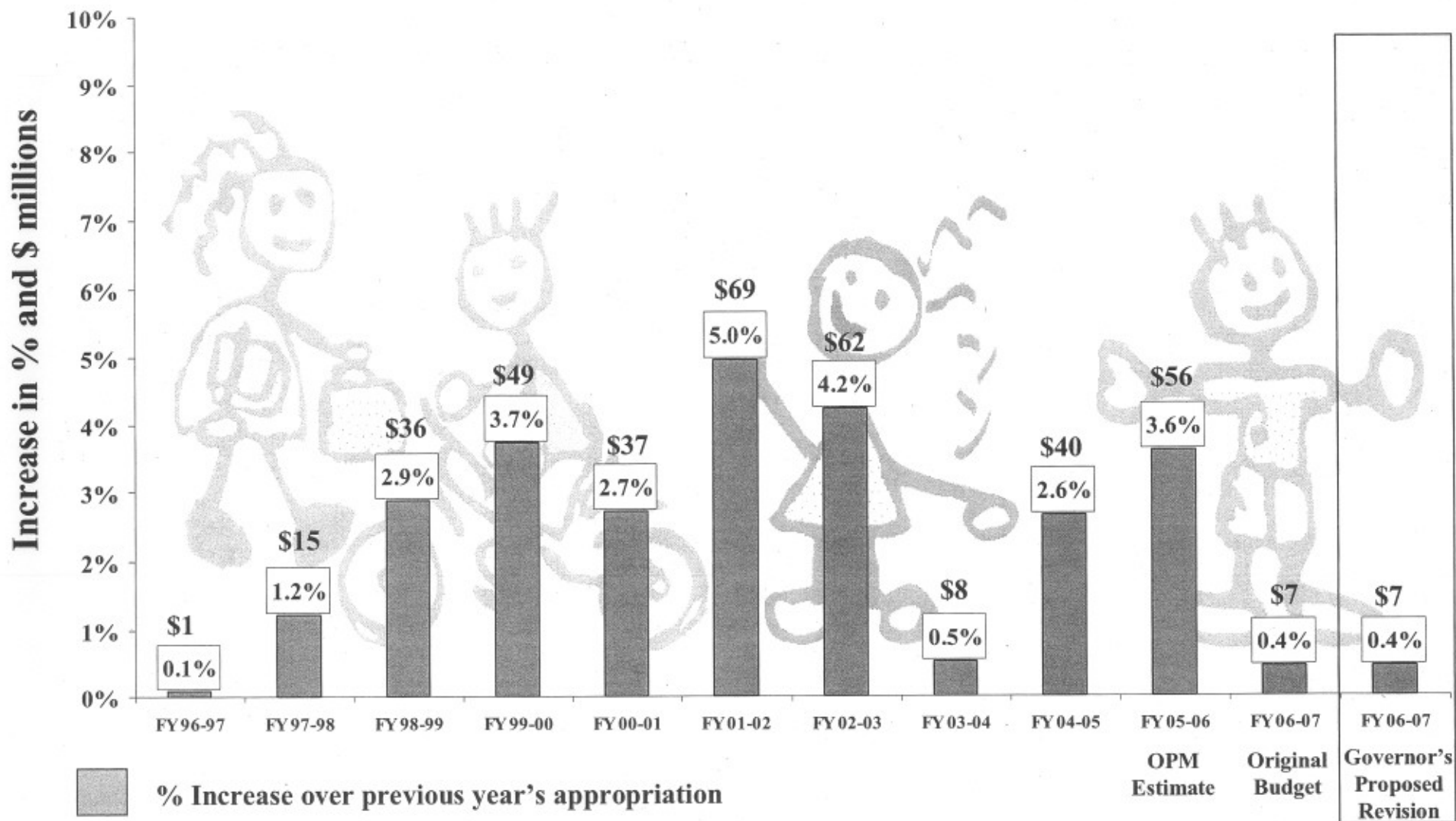
EDUCATION AID WOULD INCREASE BY ONLY \$26 MILLION (1.3%) AND SHRINK AS A PERCENTAGE OF STATE SPENDING



Source: Governor's Proposed Budget Revisions, Feb. 2006 and OFA Budget Books.

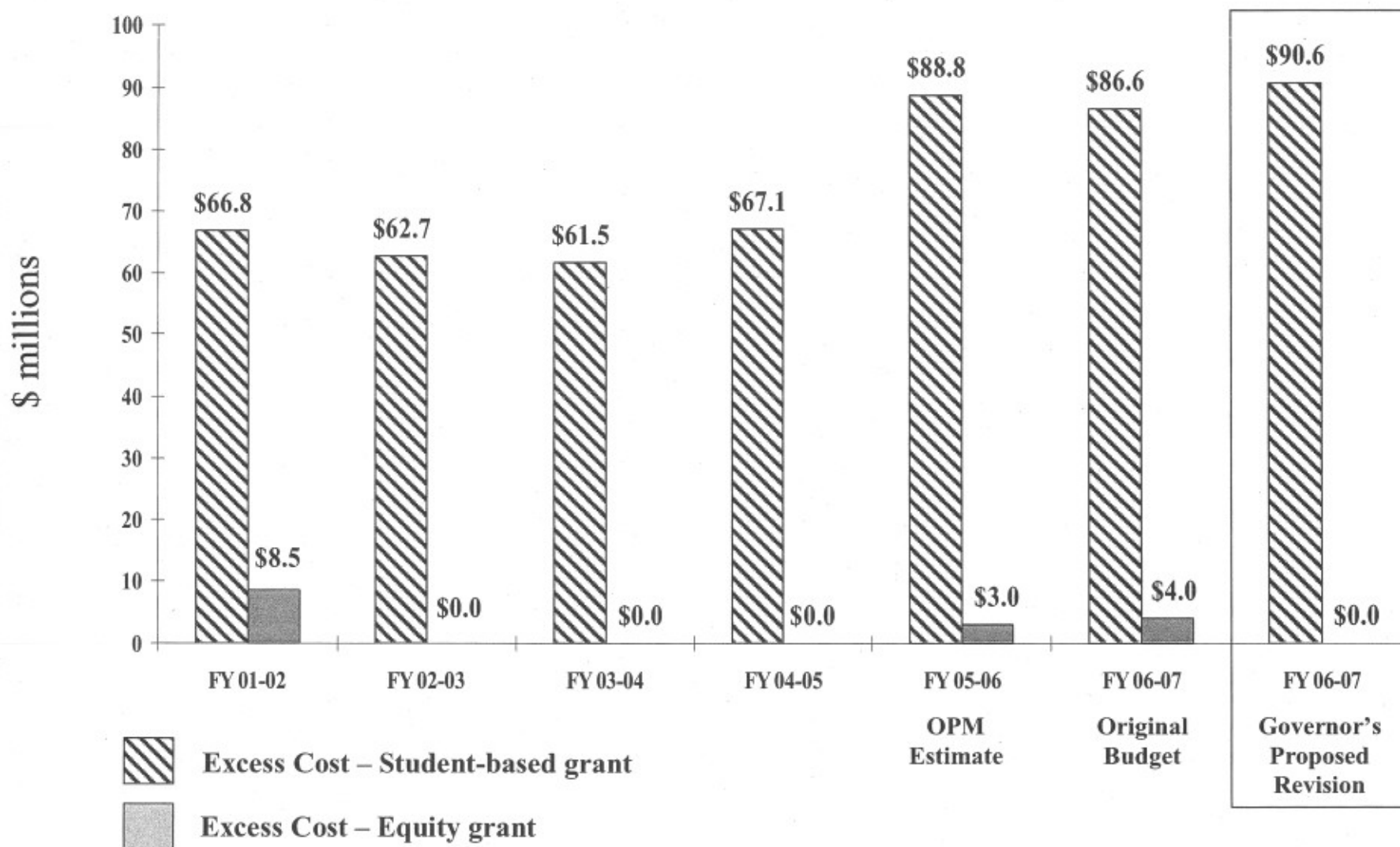
Note: Education aid includes grant aid, only. State contributions toward the teacher's retirement fund, school construction, and unified school districts are not included.

ECS GRANT WOULD INCREASE BY ONLY \$7 MILLION (0.4%); LOWEST INCREASE IN 10 YEARS IN PERCENT AND DOLLAR TERMS



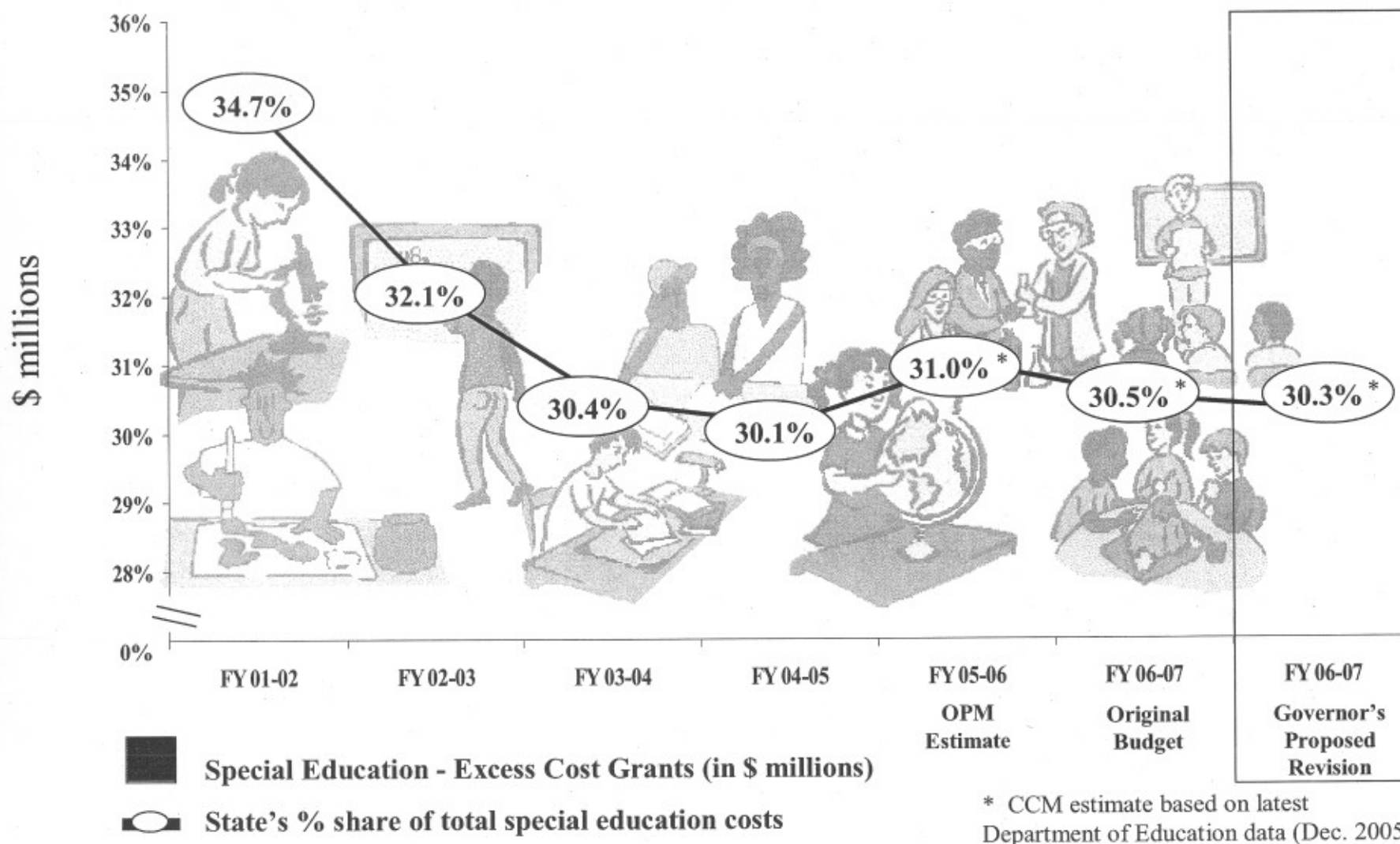
Source: Governor's Proposed Budget Revisions, Feb. 2006, and OFA Grant Information Sheets.

EXCESS-COST SPECIAL ED. GRANTS WOULD DECREASE BY \$1.2 MILLION, AS \$4 MILLION EXCESS COST – EQUITY GRANT WOULD BE ELIMINATED



Note: The Excess Cost – student based grant has two components: special education aid for (1) children whose placement is done by the Department of Children and Families and (2) children whose placement is done by a local school district. For children placed by DCF, municipalities are reimbursed for all costs which exceed the local school district's average per-pupil expenditure. For locally placed students, municipalities are reimbursed for all costs which exceed 4.5 times the district's average per-pupil expenditure. The Excess Cost – Equity grant reimburses those towns whose special education expenditures exceed the state average.

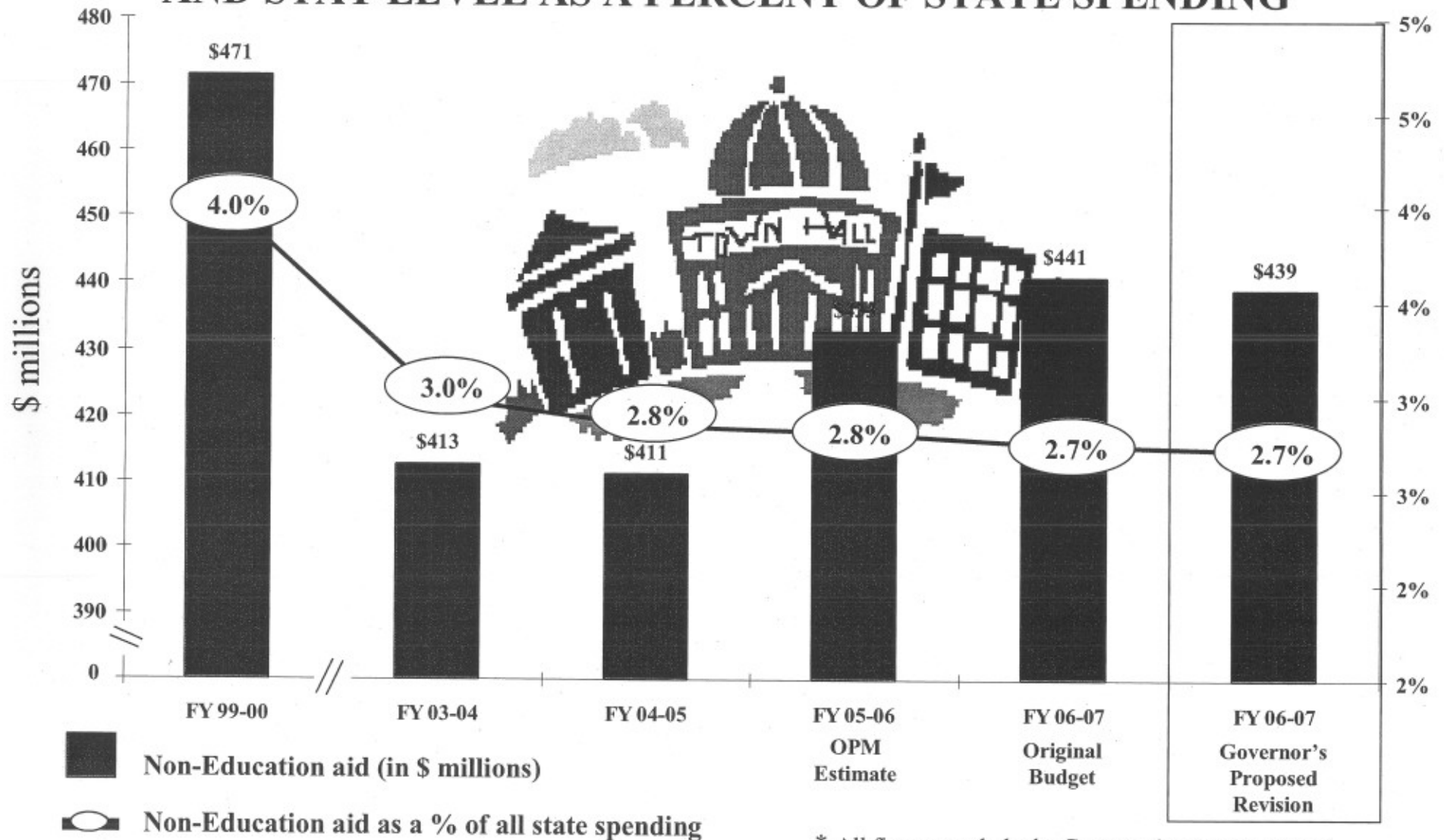
EXCESS-COST SPECIAL ED. GRANTS WOULD DECREASE BY \$1.2 MILLION, AND STATE'S % SHARE OF SPECIAL ED. COSTS WOULD SHRINK



Note: The Excess Cost – student based grant has two components: special education aid for (1) children whose placement is done by the Department of Children and Families and (2) children whose placement is done by a local school district. For children placed by DCF, municipalities are reimbursed for all costs which exceed the local school district's average per-pupil expenditure. For locally placed students, municipalities are reimbursed for all costs which exceed 4.5 times the district's average per-pupil expenditure. Also included in the above figures for FY 06 and FY 07 is the excess cost – equity grant, which was funded at \$3 million in FY 06 and \$4 million in FY 07.

Source: Governor's Proposed Budget Revisions, Feb. 2006 and Department of Education, Dec. 2005.

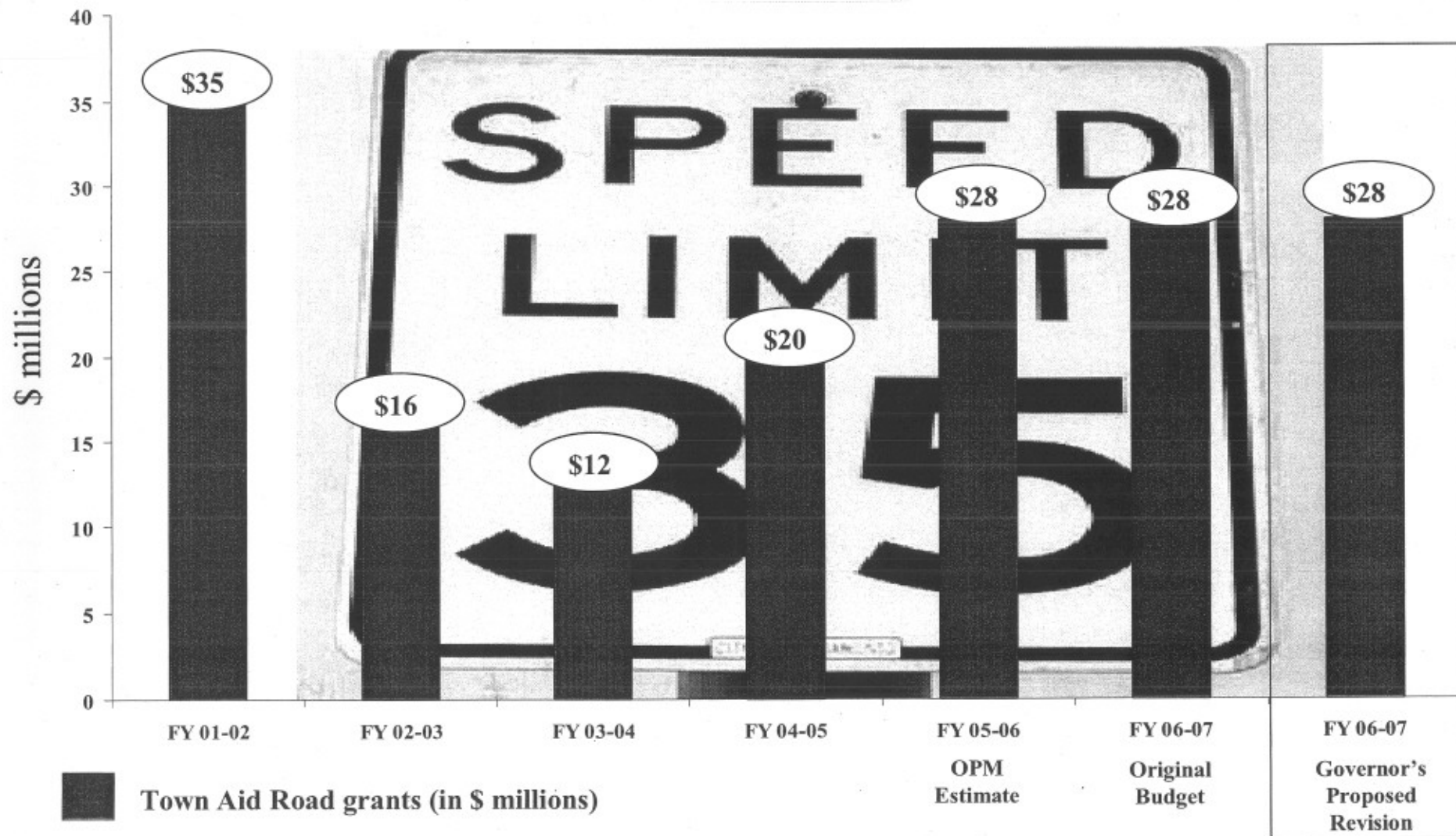
NON-EDUCATION AID WOULD INCREASE BY ONLY \$6 MILLION (1.4%), AND STAY LEVEL AS A PERCENT OF STATE SPENDING *



Source: Governor's Proposed Budget Revisions, Feb. 2006 and OFA Budget Books.

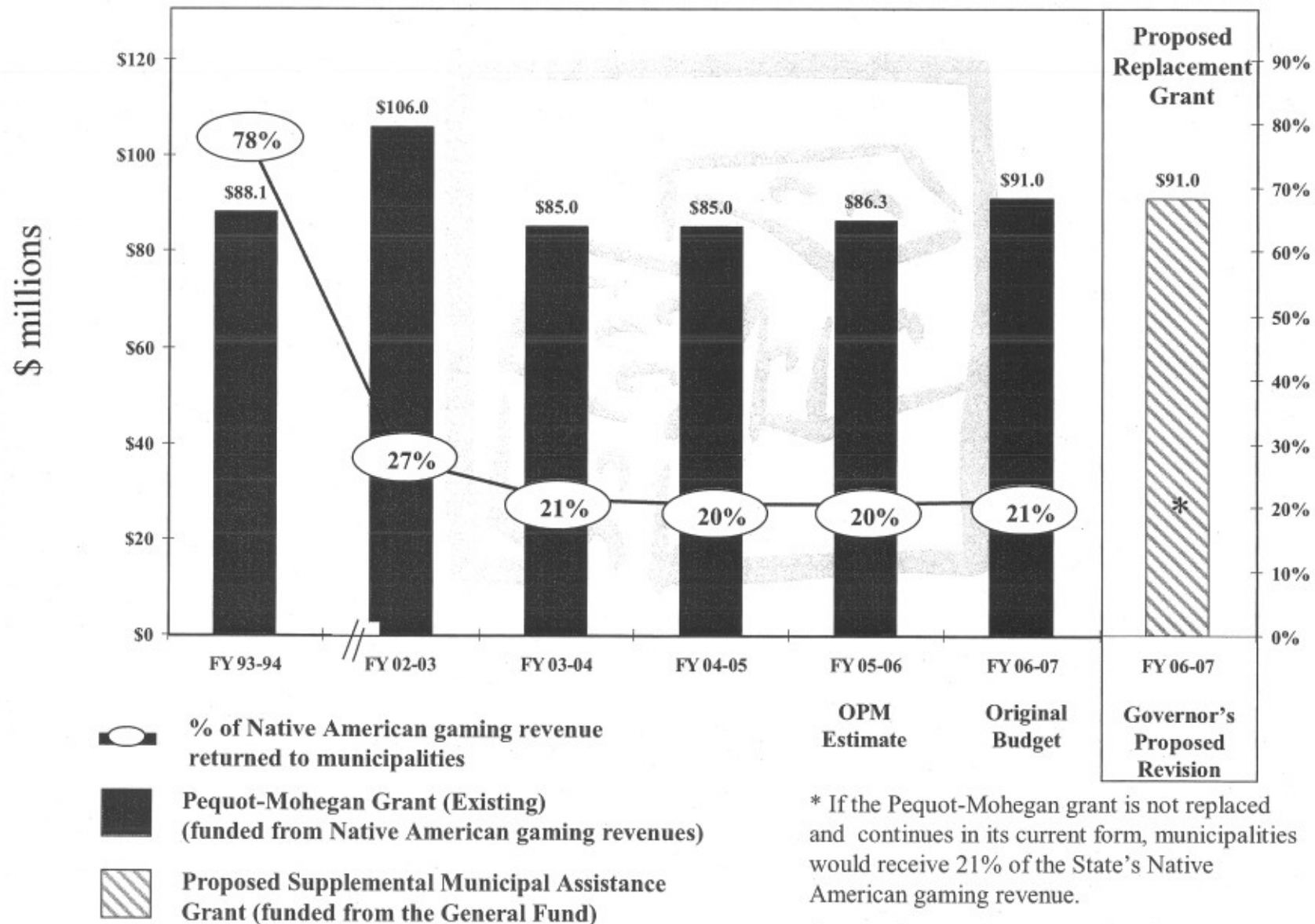
* All figures exclude the Governor's car tax proposal, which would add \$497 million to the total in FY 06-07 and increase state aid's share of the budget, while reducing municipal revenues by an estimated \$497 million.

TOWN AID ROAD GRANT WOULD NOT INCREASE



Source: Governor's Proposed Budget Revisions,
Feb. 2006 and OFA Budget Books.

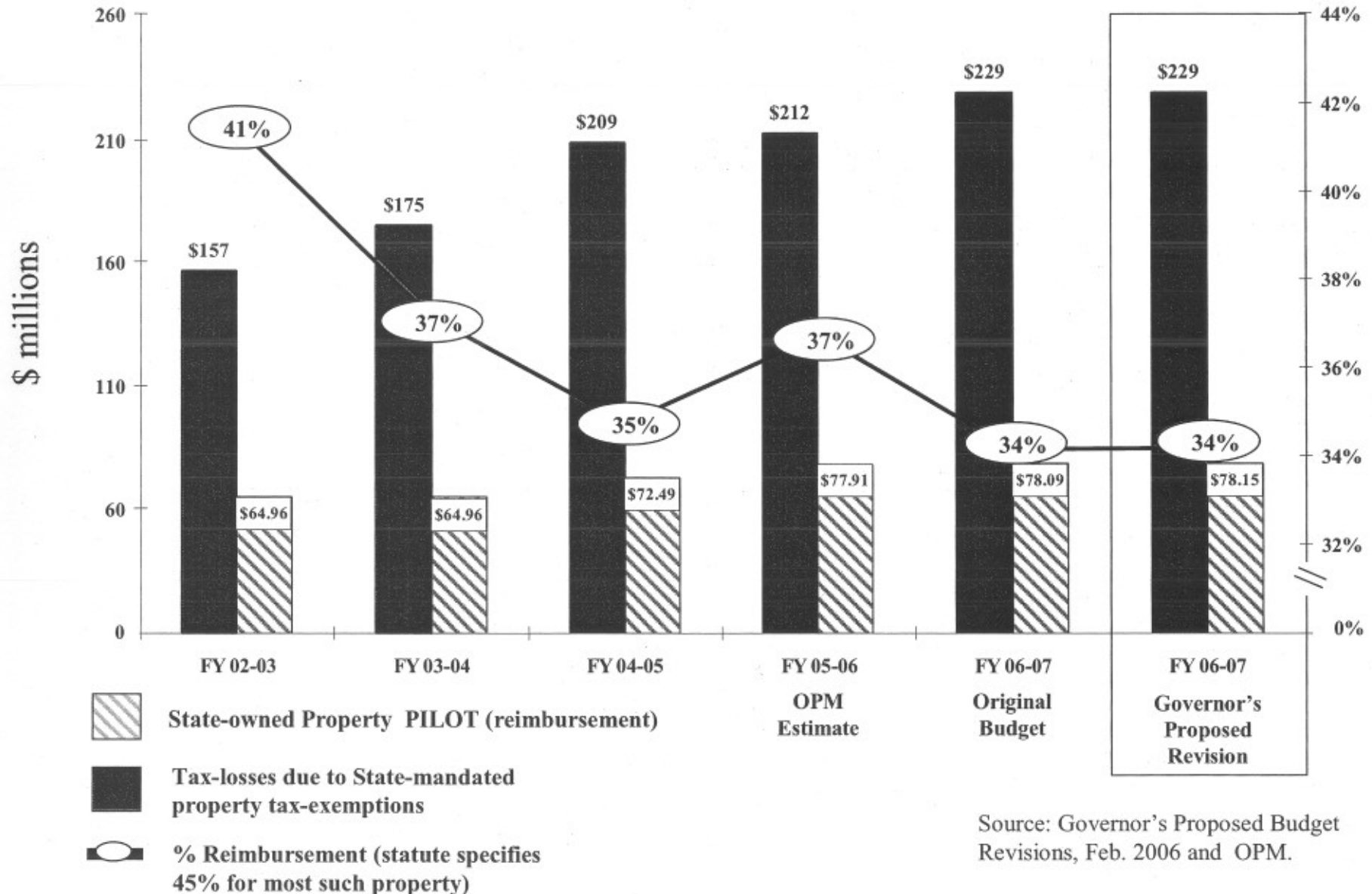
PEQUOT-MOHEGAN GRANT WOULD BE REPLACED WITH “SUPPLEMENTAL MUNICIPAL ASSISTANCE” GRANT, WHICH WOULD BE LEVEL-FUNDED FROM THE STATE’S GENERAL FUND



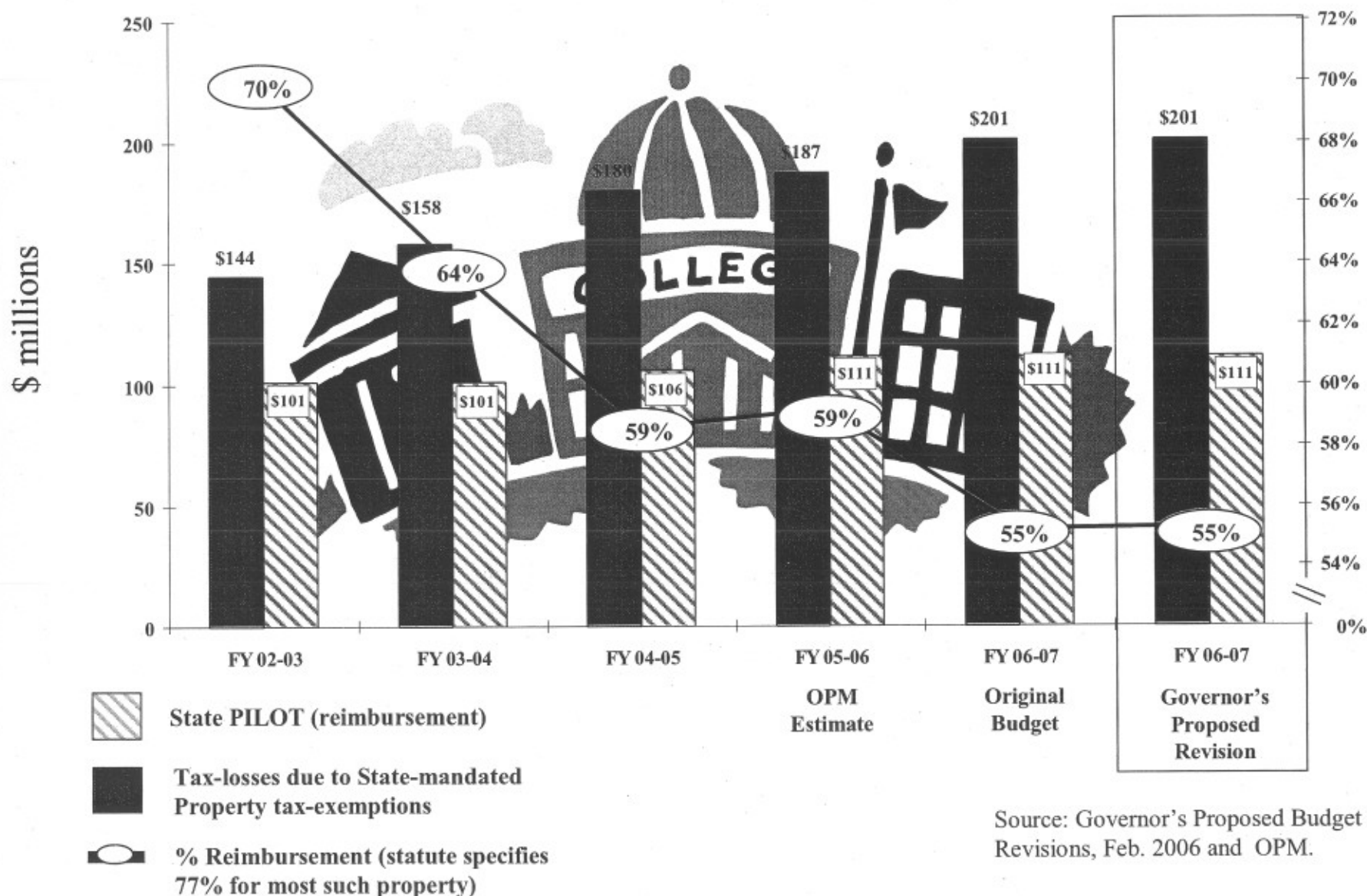
* If the Pequot-Mohegan grant is not replaced and continues in its current form, municipalities would receive 21% of the State's Native American gaming revenue.

Source: Governor's Proposed Budget Revisions, Feb. 2006 and OPM.

PILOT FOR EXEMPT STATE-OWNED PROPERTY: SLIGHT INCREASE BUT REIMBURSEMENT WOULD DECLINE AS % OF PROPERTY TAX-LOSSES

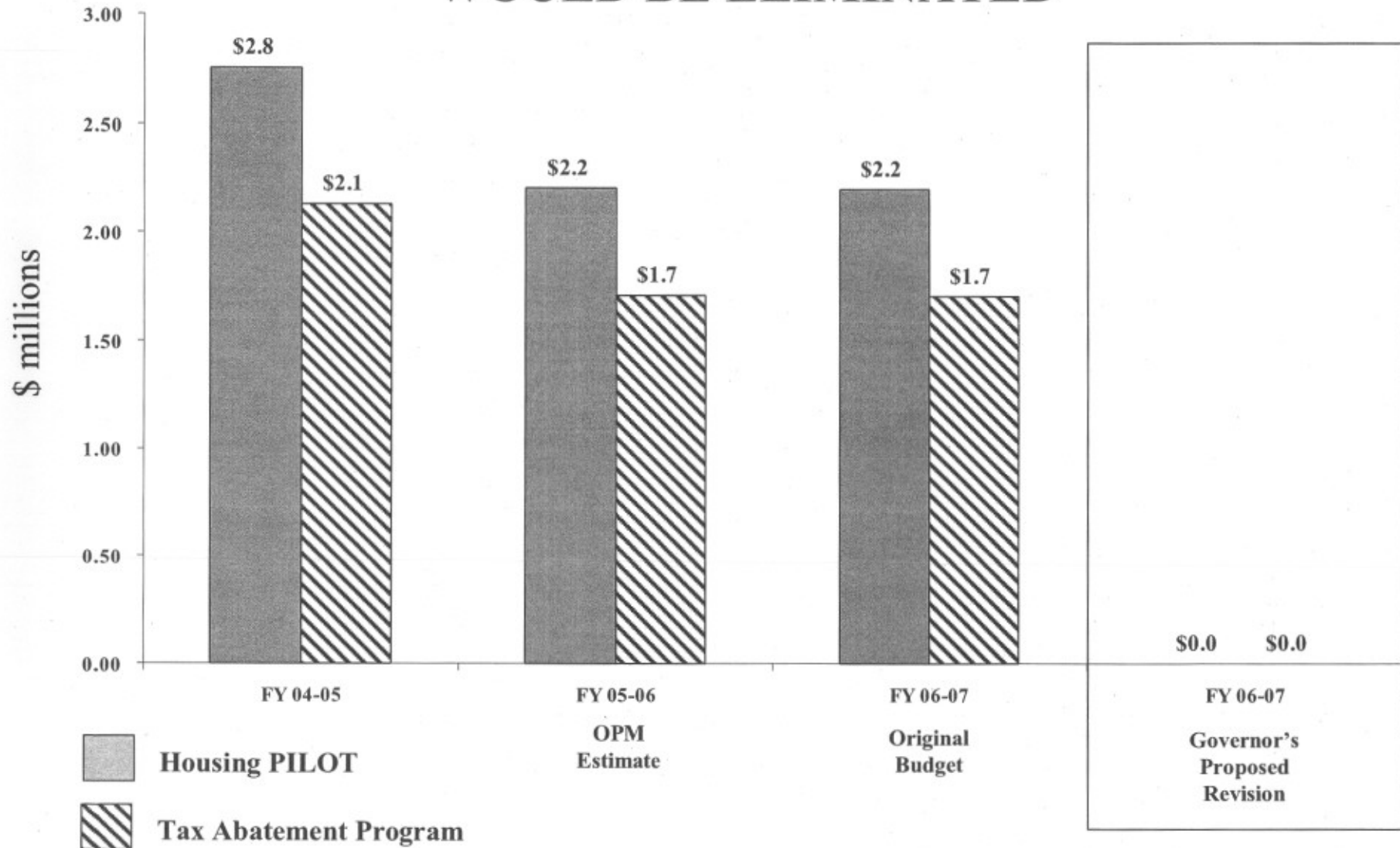


PILOT FOR COLLEGE & HOSPITAL PROPERTY: NO INCREASE, BUT REIMBURSEMENT WOULD DECLINE AS % OF PROPERTY TAX-LOSSES



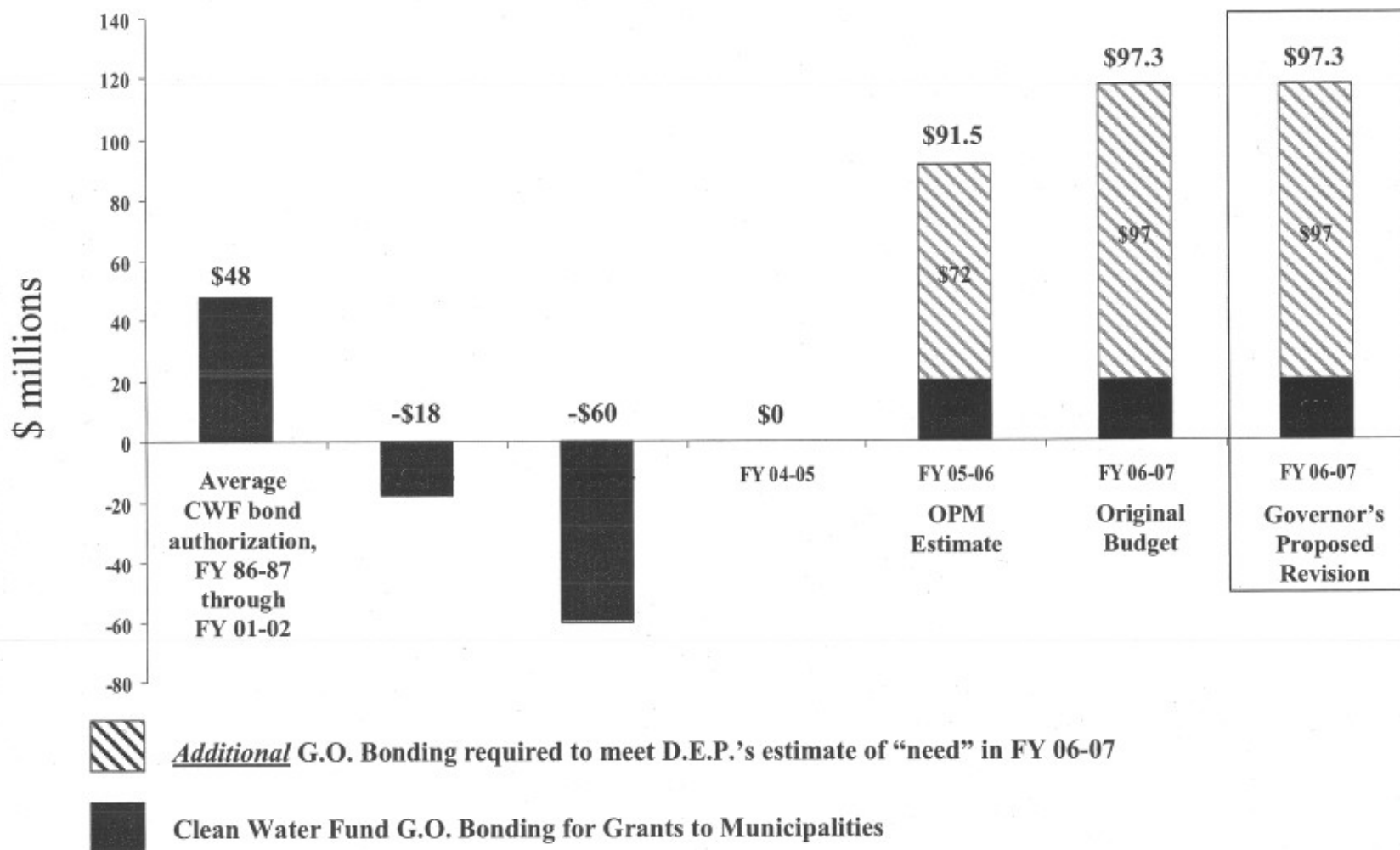
Source: Governor's Proposed Budget Revisions, Feb. 2006 and OPM.

DECD PILOT AND TAX ABATEMENT PROGRAMS WOULD BE ELIMINATED



Source: Governor's Proposed Budget Revisions, Feb. 2006 and OPM.

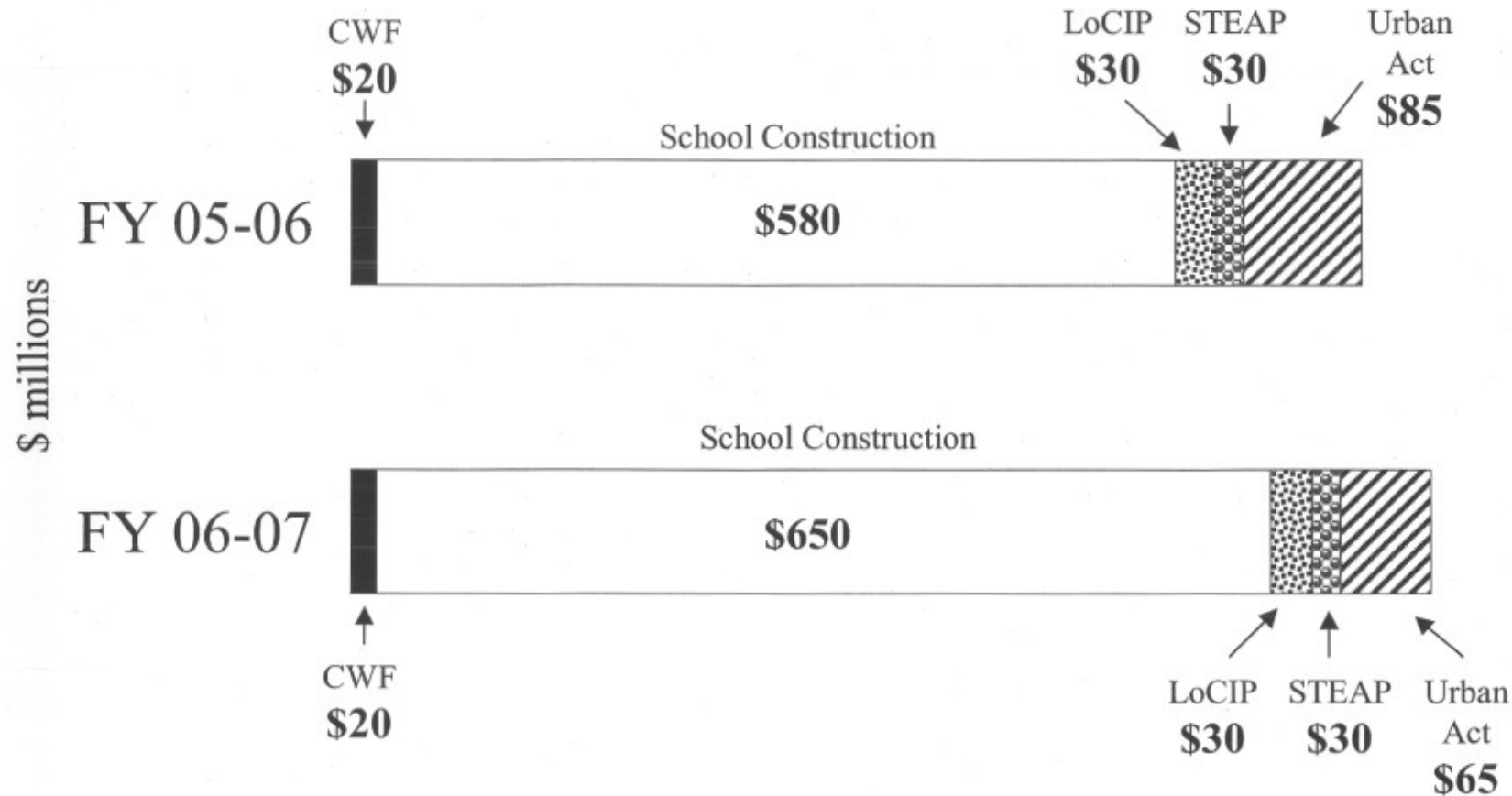
CLEAN WATER FUND G.O. BONDING WOULD REMAIN WELL BELOW DEP'S ESTIMATE OF NEED FOR FY 06-07



Source: Governor's Proposed Budget Revisions, FY 06- 07; Department of Environmental Protection's proposed financial assistance plan for the Clean Water Fund, Nov. 2005; and CCM.

OTHER BONDED GRANTS: FY 05-06 COMPARED TO FY 06-07 *

(\$ figures in millions)



Key:

CWF = Clean Water Fund

LoCIP = Local Capital Improvement Program

STEAP = Small Town Economic Assistance Program

* Includes g.o. bonds only.

Source: Governor's Budget
Revisions, February 2006.

Connecticut Conference of Municipalities



CCM - Connecticut's Statewide Association of Towns and Cities

The Connecticut Conference of Municipalities (CCM) is Connecticut's association of cities and towns. CCM represents municipalities at the General Assembly, before the state executive branch and regulatory agencies, and in the courts. CCM provides member cities and towns with a wide array of other services, including management assistance, individualized inquiry service, assistance in municipal labor relations, technical assistance and training, policy development, research and analysis, publications, information programs, and service programs such as workers' compensation and liability-automobile-property insurance and risk management, energy cost-containment, and revenue collection assistance. Federal representation is provided by CCM in conjunction with the National League of Cities. CCM was founded in 1966.

CCM is governed by a Board of Directors, elected by the member municipalities, with due consideration given to geographical representation, municipalities of different sizes, and a balance of political parties. Numerous committees of municipal officials participate in the development of CCM policy and programs. CCM has offices in New Haven (the headquarters) and in Hartford.

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Web Site: www.ccm-ct.org**

Amounts in dollars

TOWN OF ELLINGTON
BUDGET EXPENDITURE REQUEST 2006-2007
ELECTRICITY/GAS/WATER/ HEAT FUEL

EXHIBIT G

	2004-05 Actuals	2005-06 Approved Budget	2005-06 Trans/ Addl Appr.	2005-06 Adjusted Approved Budget	2005-06 First Six Months Actual	2005-06 Estimated Total Actuals	2005-06 (Over)\ Under	2006-07 Budget Request
6241-Electricity								
310-Center Fire Dept	5,817.75	7,700.00	0.00	7,700.00	3,092.72	8,000.00	(300.00)	9,394.00
320-Crystal Lake Fire Dept	3,372.86	3,800.00	0.00	3,800.00	1,974.98	4,900.00	(1,100.00)	4,636.00
370-E.Volunteer Ambulance	5,611.21	4,600.00	0.00	4,600.00	2,774.81	7,000.00	(2,400.00)	7,000.00
425-Town Garage Maintenance	20,616.46	12,825.00	0.00	12,825.00	6,380.00	20,000.00	(7,175.00)	21,600.00
470-Street Lighting	53,702.91	67,868.00	0.00	67,868.00	26,284.11	67,868.00	0.00	71,660.00
510-Recr-Administration	6,677.09	450.00	0.00	450.00	4,203.17	8,023.00	(7,573.00)	10,300.00
610-Hall Memorial Library	32,678.61	29,750.00	0.00	29,750.00	9,255.64	36,500.00	(6,750.00)	42,350.00
511-Recr-Townwide Maintenance	0.00	900.00	0.00	900.00	0.00	900.00	0.00	900.00
795-Senior Center	3,116.12	5,000.00	0.00	5,000.00	2,093.15	5,000.00	0.00	6,700.00
810-Town Hall	17,262.00	20,000.00	0.00	20,000.00	9,192.96	33,205.00	(13,205.00)	39,000.00
840-Arbor Commons	7,153.27	10,000.00	0.00	10,000.00	4,118.22	10,000.00	0.00	12,000.00
Total	156,008.28	162,893.00	0.00	162,893.00	69,369.76	201,396.00	(38,503.00)	225,540.00
6242-Gas								
310-Center Fire Dept	105.43	90.00	0.00	90.00	48.98	90.00	0.00	90.00
320-Crystal Lake Fire Dept	107.55	200.00	0.00	200.00	15.00	200.00	0.00	200.00
340-Animal Control Officer	1,121.27	1,900.00	0.00	1,900.00	211.69	2,200.00	(300.00)	2,500.00
370-E.Volunteer Ambulance	833.51	500.00	0.00	500.00	0.00	500.00	0.00	850.00
Total	2,167.76	2,690.00	0.00	2,690.00	275.67	2,990.00	(300.00)	3,640.00
6243-Water								
310-Center Fire Dept	408.59	500.00	0.00	500.00	251.41	500.00	0.00	500.00
321-Fire Protect Hydrants	232,976.68	235,525.00	0.00	235,525.00	112,656.05	240,700.00	(5,175.00)	274,900.00
370-E.Volunteer Ambulance	118.17	200.00	0.00	200.00	216.81	220.00	(20.00)	150.00
425-Town Garage Maintenance	630.54	1,000.00	0.00	1,000.00	290.27	1,000.00	0.00	1,000.00
610-Hall Memorial Library	1,350.93	1,400.00	0.00	1,400.00	327.29	1,400.00	0.00	1,400.00
511-Recr-Townwide Maintenance	579.51	700.00	0.00	700.00	190.56	700.00	0.00	700.00
795-Senior Center	267.59	400.00	0.00	400.00	75.15	400.00	0.00	400.00
810-Town Hall	974.48	2,400.00	0.00	2,400.00	306.76	2,400.00	0.00	2,400.00
840-Arbor Commons	132.84	300.00	0.00	300.00	43.25	300.00	0.00	300.00
Total	237,439.33	242,425.00	0.00	242,425.00	114,357.55	247,620.00	(5,195.00)	281,750.00
6244-Heating Fuel								
310-Center Fire Dept	4,488.34	4,650.00	0.00	4,650.00	1,389.15	6,800.00	(2,150.00)	8,577.00
320-Crystal Lake Fire Dept	4,351.59	5,441.00	0.00	5,441.00	0.00	7,000.00	(1,559.00)	7,000.00
370-E.Volunteer Ambulance	2,024.24	1,000.00	0.00	1,000.00	409.65	3,000.00	(2,000.00)	2,000.00
425-Town Garage Maintenance	7,761.10	8,500.00	0.00	8,500.00	1,337.16	10,515.00	(2,015.00)	15,568.00

Amounts in dollars

TOWN OF ELLINGTON
BUDGET EXPENDITURE REQUEST 2006-2007
ELECTRICITY/GAS/WATER/ HEAT FUEL

EXHIBIT G

	2004-05 Actuals	2005-06 Approved Budget	2005-06 Trans/ Addl Appr.	2005-06 Adjusted Approved Budget	2005-06 First Six Months Actual	2005-06 Estimated Total Actuals	2005-06 (Over)\ Under	2006-07 Budget Request
610-Hall Memorial Library	8,343.80	7,250.00	0.00	7,250.00	19,885.75	23,000.00	(15,750.00)	21,400.00
795-Senior Center	4,705.56	5,000.00	0.00	5,000.00	796.94	6,300.00	(1,300.00)	7,000.00
810-Town Hall	8,441.81	9,608.00	0.00	9,608.00	1,789.90	11,000.00	(1,392.00)	13,552.00
840-Arbor Commons	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	40,116.44	41,449.00	0.00	41,449.00	25,608.55	67,615.00	(26,166.00)	75,097.00
6350-Gasoline								
420-Equipment Maintenance	16,246.72	29,275.00	0.00	29,275.00	10,648.11	35,000.00	(5,725.00)	46,653.00
Total	16,246.72	29,275.00	0.00	29,275.00	10,648.11	35,000.00	(5,725.00)	46,653.00
6351-Diesel								
420-Equipment Maintenance	34,881.85	33,669.00	0.00	33,669.00	22,181.88	48,000.00	(14,331.00)	55,153.00
Total	34,881.85	33,669.00	0.00	33,669.00	22,181.88	48,000.00	(14,331.00)	55,153.00
Board of Education								
Boe Public Utilities	387,201.00	383,055.00	0.00	383,055.00	169,797.00	437,055.00	(54,000.00)	478,539.00
Regular Pupil Transportation	1,092,526.00	1,128,309.00		1,128,309.00	457,315.00	1,194,309.00	(66,000.00)	1,219,785.00
Special Ed Transportation	239,680.00	278,743.00		278,743.00	107,468.00	288,743.00	(10,000.00)	305,509.00
Heating Fuel	201,528.00	250,619.00		250,619.00	83,949.00	320,619.00	(70,000.00)	336,075.00

TAX COMPARISON

Grand List 2004 to Grand List 2005

GRAND LIST 2004

GRAND LIST 2005

	ASMT	MILL RATE	TAX		ASMT	PROPOSED MILL RATE	TAX	Dollar Increase	Per cent Increase
Five Corner Area									
Property 1 RE	223,300	33.6	\$ 7,503		304,220	28.4	\$ 8,640	\$ 1,137	15.2%
MV	4,550		\$ 153		4,010		\$ 114	\$ (39)	-25.5%
MV	11,350		\$ 381		10,560		\$ 300	\$ (81)	-21.4%
MV	17,590		\$ 591		15,210		\$ 432	\$ (159)	-26.9%
Total			\$ 8,628				\$ 9,486	\$ 857	9.9%
Property 2 RE	108,560	33.6	\$ 3,648		152,310	28.4	\$ 4,326	\$ 678	18.6%
MV	2,920		\$ 98		2,840		\$ 81	\$ (17)	-17.8%
Total			\$ 3,746				\$ 4,406	\$ 661	17.6%
Property 3 RE	180,600	33.6	\$ 6,068		254,140	28.4	\$ 7,218	\$ 1,149	18.9%
MV	14,720		\$ 495		12,460		\$ 354	\$ (141)	-28.5%
MV	14,770		\$ 496		13,440		\$ 382	\$ (115)	-23.1%
Total			\$ 7,059				\$ 7,953	\$ 894	12.7%
Longview Section									
Property 1 RE	86,680	33.6	\$ 2,912		152,750	28.4	\$ 4,338	\$ 1,426	49.0%
MV	7,460		\$ 251		6,110		\$ 174	\$ (77)	-30.8%
MV	1,700		\$ 57		1,630		\$ 46	\$ (11)	-19.0%
MV	7,040		\$ 237		6,440		\$ 183	\$ (54)	-22.7%
Total			\$ 3,457				\$ 4,741	\$ 1,284	37.1%
Woodside Acres									
Property 1 RE	131,890	33.6	\$ 4,432		201,380	28.4	\$ 5,719	\$ 1,288	29.1%
MV	250		\$ 8		230		\$ 7	\$ (2)	-22.3%
MV	9,490		\$ 319		8,830		\$ 251	\$ (68)	-21.4%
MV	3,730		\$ 125		3,200		\$ 91	\$ (34)	-27.5%
Total			\$ 4,884				\$ 6,067	\$ 1,183	24.2%
Property 2 RE	143,980	33.6	\$ 4,838		196,090	28.4	\$ 5,569	\$ 731	15.1%
MV	13,980		\$ 470		11,940		\$ 339	\$ (131)	-27.8%
MV	3,390		\$ 114		3,620		\$ 103	\$ (11)	-9.7%
MV	3,120		\$ 105		2,730		\$ 78	\$ (27)	-26.0%
MV	7,420		\$ 249		6,980		\$ 198	\$ (51)	-20.5%
Total			\$ 5,776				\$ 6,287	\$ 511	8.8%
Property 3 RE	91,980	33.6	\$ 3,091		152,500	28.4	\$ 4,331	\$ 1,240	40.1%
MV	8,450		\$ 284		7,750		\$ 220	\$ (64)	-22.5%
MV	6,770		\$ 227		5,460		\$ 155	\$ (72)	-31.8%
Total			\$ 3,602				\$ 4,706	\$ 1,104	30.7%

TAX COMPARISON

Grand List 2004 to Grand List 2005

GRAND LIST 2004				GRAND LIST 2005				
	ASMT	MILL RATE	TAX		PROPOSED MILL RATE	TAX	Dollar Increase	Per cent Increase
Center of Town								
Property 1 RE	135,470	33.6	\$ 4,552	204,130	28.4	\$ 5,797	\$ 1,246	27.4%
MV	11,670		\$ 392	10,520		\$ 299	\$ (93)	-23.8%
MV	24,140		\$ 811	21,790		\$ 619	\$ (192)	-23.7%
Total			\$ 5,755			\$ 6,715	\$ 960	16.7%
Brookside Park Area								
Property 1 RE	170,720	33.6	\$ 5,736	236,130	28.4	\$ 6,706	\$ 970	16.9%
MV	5,620		\$ 189	4,990		\$ 142	\$ (47)	-24.9%
MV	10,690		\$ 359	9,730		\$ 276	\$ (83)	-23.1%
Total			\$ 6,284			\$ 7,124	\$ 840	13.4%
Crystal Lake Area								
Property 1 RE	75,790	33.6	\$ 2,547	119,850	28.4	\$ 3,404	\$ 857	33.7%
MV	13,060		\$ 439	12,740		\$ 362	\$ (77)	-17.5%
Total			\$ 2,985			\$ 3,766	\$ 780	26.1%
Property 2 RE	118,650	33.6	\$ 3,987	200,120	28.4	\$ 5,683	\$ 1,697	42.6%
MV	3,340		\$ 112	3,080		\$ 87	\$ (25)	-22.1%
MV	9,750		\$ 328	8,660		\$ 246	\$ (82)	-24.9%
Total			\$ 4,426			\$ 6,017	\$ 1,590	35.9%
Route 83- Ellington Highlands								
Property 1 RE	173,720	33.6	\$ 5,837	278,380	28.4	\$ 7,906	\$ 2,069	35.4%
MV	14,720		\$ 495	12,460		\$ 354	\$ (141)	-28.5%
MV	11,900		\$ 400	9,890		\$ 281	\$ (119)	-29.8%
Total			\$ 6,731			\$ 8,541	\$ 1,809	26.9%

all currency amounts are rounded

		2004-05 APPROVED BUDGET	2005-06 APPROVED BUDGET	2006-07 APPROVED BUDGET
	DEBT			
	SCHOOL PROJECTS			
GEN OB/SCHOOL ISSUE 1994 - 2014 \$3,810,000 (4.69 %)	WINDERMERE SCHOOL	259,341	251,220	242,825
GEN OB/SCHOOL ISSUE 1999 - 2019 \$7,040,000 (4.51 %)	LONGVIEW MIDDLE SCHOOL	447,590	436,790	425,045
GEN OB/SCHOOL ISSUE 2002-2023 \$9,650,000 (4.01 %)	HIGH SCHOOL/CENTER SCHOOL/WINDERMERE	736,023	722,073	708,123
BOND ISSUE-HIGH/CENTER/-PORTION APPX \$10,000,000	HIGH/CENTER/-PORTION APPX \$7,500,000	0	0	
GEN OB/SCHOOL ISSUE 2003-HIGH/CENTER/82 MAPLE ST		559,652	547,526	536,417
	TOTAL BOARD OF EDUCATION DEBT	2,002,606	1,957,609	1,912,410
	GENERAL GOVERNMENT PROJECTS			
GEN OB/SCHOOL ISSUE 1990 - 2011 \$3,980,000 (6.51 %)	HALL MEMORIAL LIBRARY-\$3,050,000	213,225	203,138	193,013
	BROOKSIDE PARK PAVILION-\$110,000			
	CRYSTAL LAKE RESCUE TRUCK-\$130,000			
	DPW-DUMP TRUCK-\$70,000			
ADMINISTRATION CHARGE				
JOFFEE PROPERTY		0	0	0
ARBOR COMMON		51,800	0	0
EVFD FIRE RESCUE TRUCK-\$360,000-ACTUAL		76,650	73,325	0
SMITH PROPERTY		0	0	0
GEN OB/SCHOOL ISSUE 1999 - 2019 \$7,040,000 (4.51 %)	DPW GARAGE/ADDITION/OFFICE	138,783	135,383	131,685
DUMP TRUCK LEASE-4 YR-\$250,567.40		58,630	58,631	58,630
GEN OB/SCHOOL ISSUE 2002-2023 \$9,650,000 (4.01 %)	LIEBMAN PROPERTY/WINDERMERE AVE RELOCT BRIDGE	217,627	212,825	208,025
BOND ISSUE-HIGH/CENTER/-PORTION APPX \$10,000,000	SEWERS/LAND ETC-\$2,500,000/reduced to \$1,000,000	0	0	
BOND ISSUE-HIGH/CENTER/82 MAPLE ST		56,554	55,743	53,915
BOND ISSUE-AIRPORT SEWERS/TOWN HALL ADD/RENOV		37,500	37,500	87,500
CRYSTAL LAKE FIRE ENGINE			74,212	74,211
	TOTAL GENERAL GOVERNMENT DEBT	850,769	850,757	806,979
	DEBT-ASSESSMENTS			
	SEWERS			
SEWER BOND ISSUE 1981 - 2008 \$2,642,000 (5.00 %)	HOCKANUM	118,615	113,870	109,125
SEWER BOND ISSUE 1994 - 2014 \$3,375,000 (4.696 %)	CRYSTAL LAKE	277,219	268,875	260,250
	TOTAL SEWER DEBT	395,834	382,745	369,375
	TOTAL DEBT	3,249,209	3,191,111	3,088,764